

1972-74

Statistics
of Income

Supplemental
Report

International Income and Taxes

Domestic International Sales Corporation Returns

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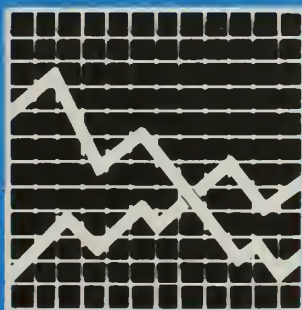
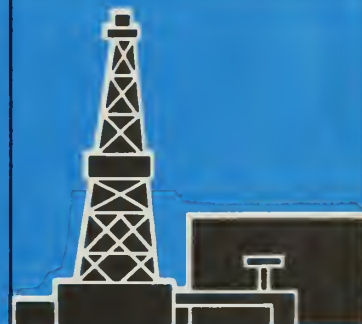
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Unpublished Statistics of Income tabulations from returns of Domestic International Sales Corporations for 1975-77 will be available upon request. Information about the tables, including when they can be purchased, may be obtained by writing to the Director, Statistics Division, Internal Revenue Service, Washington, D.C. 20224.

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Corporation Income Tax Returns, 1976
Corporation Income Tax Returns, 1977 Preliminary
Small Area Data from Individual Income Tax Returns, 1976

1972-74

Statistics of Income

Supplemental
Report

International Income and Taxes

Domestic International Sales Corporation Returns

Publication 1071 (6-80)

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This report was prepared in the Statistics Division by Jeffrey Hartzok of the Foreign Statistics Section, Statistics of Income Branch I, under the direction of Keith Gilmour assisted by Alan Zempel. The initial planning phases for this project were coordinated by Joseph Parker, formerly of the Statistics Division, under the direction of Norman Adler. Major contributors included Lillie Dorsey and Roy Peterson, also of the Statistics Division, who were responsible for coordinating the data processing and systems design with the Data Center in Detroit, Michigan, and Homer Jones, who designed the statistical sample. Other contributors included Jill Chester, Frances Kipp, Albert Gerard, Mary Little, Paul Rose, Ruth Wise, and Dawn Nester.

Statistical abstracting of the data was done by each of the ten Internal Revenue Service Centers. Michael Gattos, Marjorie Mason, and Mary Reed of the Data Center designed and conducted the computer processing.

This report presents data on assets, receipts, deductions, and distributions from returns of Domestic International Sales Corporations (DISC's), all classified by major product or service. Data are also classified by size of total assets, gross receipts of the DISC, and DISC income subject to deferral computation. Other classifications include industry, accounting period, type of stockholder, inter-company pricing method, and geographic area and country to which exports were destined.

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COMMISSIONER OF INTERNAL REVENUE

Washington, DC 20224

June 10, 1980

The Honorable G. William Miller
Secretary of the Treasury
Washington, DC 20220

Dear Mr. Secretary:

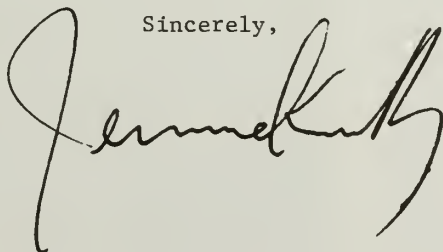
I am transmitting the *Supplemental Report, Statistics of Income--1972-74, International Income and Taxes--Domestic International Sales Corporation Returns*. The statistics in this report are based on unaudited returns of Domestic International Sales Corporations (DISC's) for each of three income years which in total covered corporate accounting periods ended July 1972 through June 1975.

This report presents the first comprehensive data on DISC's, which were established under the Revenue Act of 1971. The same data, in summarized form for the most part, have already been released by the Treasury Department in its annual reports to the Congress on the effectiveness of the DISC provisions.

The major emphasis of the statistics is the classification of information according to the major product or service exported or provided abroad through DISC's. To a lesser extent, data are presented by industry and size of the DISC and its majority corporate stockholder. For 1974, the statistics also show the geographic area or country to which the exports were destined.

With kind regards,

Sincerely,

A handwritten signature in dark ink, appearing to read "James H. Anderson", written in a cursive style.

Department of the Treasury Internal Revenue Service

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Section 1

Domestic International Sales Corporation Returns, 1972-74

INTRODUCTION

A new method of tax treatment was provided for U.S. corporations engaging in export activities by the Revenue Act of 1971. The Act established a new type of tax entity, known as the Domestic International Sales Corporation (DISC), for tax years beginning on or after January 1, 1972.

This report, which is part of the series on international income and taxes, is a supplement to the annual report, *Statistics of Income--Corporation Income Tax Returns*, and presents data from unaudited DISC returns for Income Years 1972, 1973, and 1974. These years are defined to include DISC's with accounting periods ended (1) July 1972 through June 1973, (2) July 1973 through June 1974, and (3) July 1974 through June 1975, respectively.

The data for Income Year 1974 are estimates based on a stratified sample of DISC returns. The data for 1972 and 1973 are based on the full population of returns. No data were tabulated from inactive DISC returns, defined as those showing no income or deductions.

Section 6012 of the Internal Revenue Code required that all corporations in existence at any time during the income year file returns, regardless of whether they had income or not. This applied to active and inactive domestic corporations unless they were expressly exempt from filing.

Under Code section 6072, Form 1120-DISC, Domestic International Sales Corporation return, was required to be filed annually by a DISC on or before the 15th day of the 9th month following the close of its taxable year. No extensions of time for filing returns were allowed.

To qualify as a DISC, corporations first had to have an election made to be treated as a DISC. Newly organized corporations were required to have their elections made within 90 days after the beginning of their initial taxable year. Previously existing corporations were required to have their elections made during the 90-day period preceding the first day of taxable years beginning after March 31, 1972. For corporations with taxable years beginning after

December 31, 1971, but before April 1, 1972, elections were required to have been made within 90 days after the beginning of such taxable year.

Not all corporations for which an election was made followed through to become DISC's and, as a result, no Form 1120-DISC was filed for the particular income year. Other elections may not have been filed on time. Consequently, the corporation could not file as a DISC until the next taxable year. Also, as noted above, inactive DISC returns were excluded from the statistics. As a result, there was a substantial difference between the number of DISC elections filed for a given year and the number of Form 1120-DISC returns reflected in this report for the same year.

The Department of the Treasury also issued special annual reports to the Congress entitled *The Operation and Effect of the Domestic International Sales Corporation Legislation* for each of the years covered by this report. These reports were based on statistics which, for the most part, are included in more detail in this *Statistics of Income* supplement and provides the legislative history of the DISC program and an analysis of the effectiveness of the DISC provisions.

The statistics in this supplemental report for 1972 and 1973 may differ slightly from the data included in *The Operation and Effect of the Domestic International Sales Corporation Legislation* and the summary data on DISC's presented in *Statistics of Income--Corporation Income Tax Returns*. These differences are due to minor revisions made to the underlying data after these two reports were released. In addition, for 1972, 1973, and 1974, slight differences also exist between statistics in this report and those shown in *Statistics of Income--Corporation Income Tax Returns* because of different methods used for statistical processing.

TIME PERIOD COVERED

The estimates in this report for Income Years 1972, 1973, and 1974, are based upon data from

both DISC's with accounting periods that coincided with Calendar Years 1972, 1973, and 1974, and DISC's with accounting periods that were for noncalendar years. For a given income year, the noncalendar years represented in the statistics ended during the span of months July of one year through June of the following year. At the center of this 12-month span was the calendar year, i.e., the year ended December. This span, in effect, defines the income year in such a way that the noncalendar year accounting periods are centered at the calendar year ended December. Thus, Income Year 1972 included accounting periods ended July 1972 through June 1973; Income Year 1973 included accounting periods ended July 1973 through June 1974; and Income Year 1974 included accounting periods ended July 1974 through June 1975.

The span of months representing the 12 accounting periods for an Income Year are shown in Chart 1 for 1972 and Chart 2 for 1973 and 1974. Code section 441 specified that corporations file returns for the accounting period customarily used in keeping their books and that, in general, the accounting period close at the end of the month. Thus, Chart 2 shows a span of 23 months between the beginning of the month in the first accounting period included and the end of the month in the last accounting period included for Income Years 1973 and 1974. Since the DISC legislation was not in effect before January 1, 1972, Income Year 1972, shown in Chart 1, covered a span of only 18 months between the beginning of the month in the first included accounting period (January 1972) and the end of the month in the last included accounting period (June 1973). This report, therefore, shows income received or expenses incurred during any or all of the months in the span for a given income year. For balance sheet items, such as total assets and export property, the report shows the DISC's position only at a given point in time, namely at the end of their accounting periods.

A large number of DISC's filed returns for accounting periods which ended in either December or January. Although returns with these accounting periods accounted for less than one-half of the total number of returns filed, they were, for the most part, returns of the larger DISC's. For example, for Income Year 1974 over 68 percent of the net income (less deficit), 67 percent of the amounts "deemed distributed," and 57 percent of the "gross receipts of DISC from all sources," were reported on returns with accounting periods ended December 1974 or January 1975.

This pattern of accounting periods differed from that of corporations in general, where the

largest proportion of a given year's receipts and net income was reported by corporations whose accounting period ended in December. This was because most of the DISC's with accounting periods ended in January had as their majority stockholder, corporations whose accounting period ended one month before their own, namely in December. Because the timing of the taxability of DISC income to the parent corporation was based on the DISC accounting period that ended with or within the accounting period of the parent, use of the January-ending accounting periods by these DISC's, in effect, postponed by one year the inclusion of DISC income, such as dividends, in the parent's gross in-

come. This was accomplished using provisions of the Code that were independent of the tax deferral rules prescribed for DISC's and their stockholders.

The total number of active DISC's included, in addition to returns with accounting periods that spanned 12 months, returns with accounting periods of shorter duration. Such returns are referred to as part-year returns. These were filed, for the most part, by many DISC's as their initial return and, thereafter, by certain DISC's that had changed their accounting periods, merged with other DISC's, or which had been liquidated or otherwise terminated.

Chart 1

Accounting periods of returns for 1972 ^{1/}

NOTE: Part-year returns for accounting periods ended January through June 1972 were regarded as returns for Income Year 1971. Data for them are presented in table A.

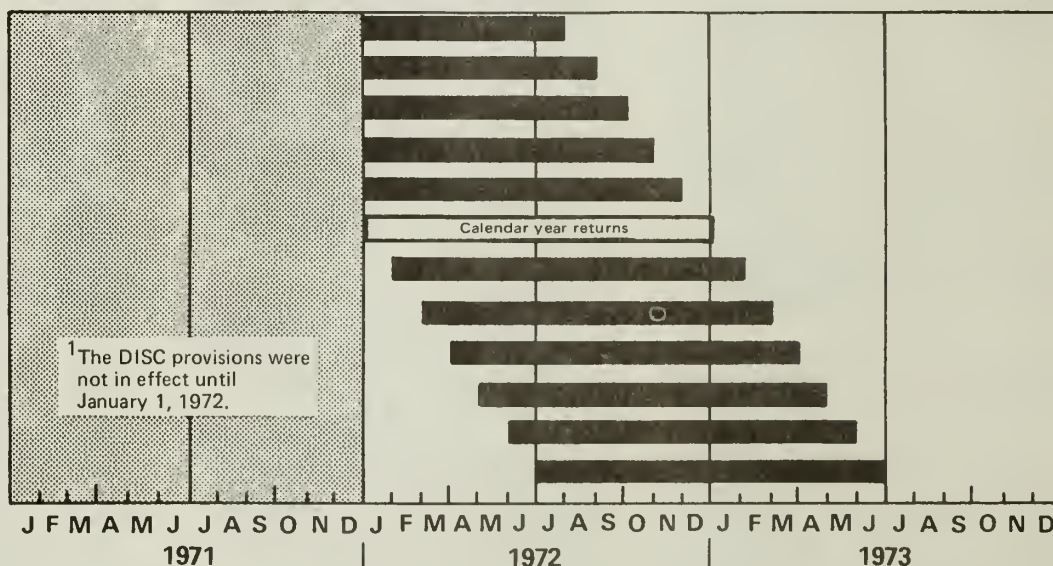
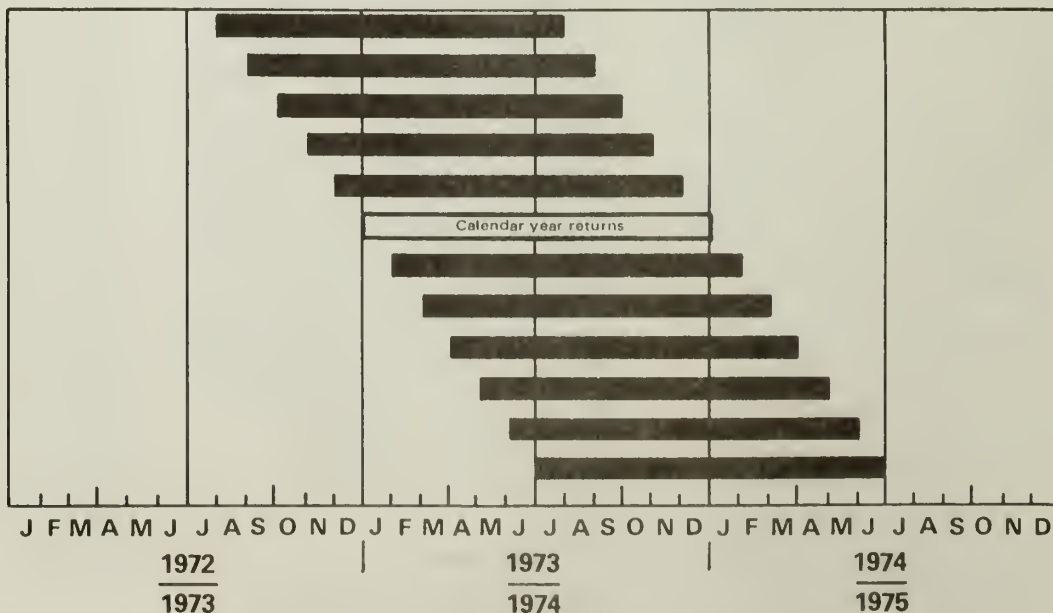


Chart 2

Accounting periods of returns for 1973 and 1974



In order to increase the comparability of the statistics from year-to-year, the relatively large number of part-year returns, especially for Income Year 1972, but also for Income Years 1973 and 1974, are omitted from certain tables.

In addition to the data on part-year returns for 1972-74 presented in this report, there were also 208 part-year DISC returns which were regarded for the statistics as for Income Year 1971 because of the months included in their accounting periods. These were the first returns filed under the DISC provisions of the Code and covered part-year accounting periods that began after December 31, 1971, and that ended in any of the months January 1972 through June 1972. These DISC's, for the most part, then filed full-year returns for Income Year 1972. Table A shows pertinent data from these 208 returns which, because they were regarded as being for 1971, are excluded from all other tables in this report.

THE DOMESTIC INTERNATIONAL SALES CORPORATION PROVISIONS

Prior to the DISC legislation, U.S. corporations engaged in export sales were taxed currently on their export profits at the full U.S. corporate income tax rate in the same manner as other recognized income. On the other hand, foreign subsidiaries of the U.S. corporations producing and selling abroad were not subject to the U.S. income tax and U.S. parent corporations were not normally taxed on foreign subsidiary earnings until the earnings were received as dividends.

The Revenue Act of 1971 provided a system of tax deferral for DISC's and their stockholders (mainly other corporations). The profits of a DISC were not taxed to the DISC, but instead were taxed to the stockholders of the DISC when distributed or deemed to be distributed. In general, the stockholders of a DISC were deemed to receive an annual dividend equal to at least one-half of the

DISC's taxable income. This constructive distribution was fully taxable to the stockholders even if the earnings were not actually distributed. Federal income taxation was deferred on the portion of the DISC's taxable income which was not deemed distributed until one of the following events occurred: the income was actually distributed to the DISC's stockholders; a stockholder disposed of the DISC stock; the DISC was liquidated; or the election to be treated as a DISC was terminated or revoked.

Stockholders that were corporations receiving DISC dividends were not permitted the intercorporate dividends received deduction for DISC dividends. The dividends received deduction was designed to prevent multiple taxation of corporate earnings; consequently, as a DISC itself was not subject to taxation the dividends received deduction was not applicable.

Dividends deemed or actually paid by a DISC were treated as dividends from a foreign corpo-

Table A.--Part-Year Active DISC Returns for 1971 With Accounting Periods Ended January 1972 Through June 1972: Number of Returns, Balance Sheet, Income Statement, and Distributions, by Industry

[Money amounts are in thousands of dollars]

Item	All industries	Wholesale and retail trade		Services
		Wholesale trade	Retail trade	
	(1)	(2)	(3)	(4)
Total number of returns.....	208	202	3	3
Total assets.....	5,444	5,444	-	-
Total receipts.....	535,035	441,767	93,268	-
Total qualified export receipts.....	530,697	437,429	93,268	-
Total nonqualified receipts.....	416	416	-	-
Adjustments to receipts.....	3,923	3,923	-	-
Total deductions.....	502,059	412,150	89,906	3
Cost of sales and operations.....	490,145	400,250	89,894	-
Total export promotion expenses.....	4,767	4,763	1	3
Other expenses.....	7,147	7,136	10	(1)
Total receipts less total deductions.....	32,977	29,618	3,362	-3
Net income (less deficit).....	29,054	25,695	3,362	-3
Net income.....	29,063	25,701	3,362	-
Deficit.....	9	6	-	3
Tax deferred income and income taxable to stockholders.....	29,017	25,655	3,362	-
Total amount deemed distributed.....	14,509	12,827	1,681	-
Total amount actually distributed.....	1,855	1,855	-	-

¹Less than \$500.

ration to the extent the dividends were attributable to certain export receipts of the DISC. Thus, all stockholders could claim a foreign tax credit for any foreign taxes imposed directly on a DISC dividend. Stockholder-corporations could also claim an indirect credit for foreign taxes paid by a DISC. The limitation on the foreign tax credit was applied separately with respect to aggregate dividends received from all DISC's, and then to all other foreign source income.

To qualify as a DISC, a corporation must have been organized under the laws of any State or the District of Columbia, have had only one class of stock, have issued outstanding capital stock with a par or stated value of at least \$2,500, and have satisfied the "gross receipts" and "gross assets" tests.

The gross receipts test required that at least 95 percent of the corporation's gross receipts consisted of "qualified export receipts." In general, qualified export receipts were receipts from the sale or lease for use outside the United States¹ of "export property," or from the furnishing of services related and subsidiary to the sale or lease of export property. Also included were dividends on stock of a "related foreign export corporation" (see "Investments in Related Foreign Export Corporations" in Section 5, Explanation of Terms) and interest on any obligation which was a "qualified asset." "Export property" was defined as property manufactured, produced, grown, or extracted in the United States. Receipts from exports subsidized by the U.S. Government or exports intended for use in the United States did not qualify as export property. A DISC could not engage in producing, growing, or manufacturing export property. "Qualified Export Receipts" and "Export Property" are described under separate headings in Section 5, Explanation of Terms.

The gross assets test required that at least 95 percent of the corporation's assets be "qualified assets." In general, qualified assets were inventories of export property; necessary operational equipment and supplies; trade receivables from export sales (including commissions receivable); producer's loans; working capital; investments in related foreign export corporations; obligations issued, guaranteed, or insured by the Export-Import Bank or the Foreign Credit Insurance Association; and, obligations of the Private Export Funding Corporation.

A DISC which, for a taxable year, failed to satisfy the gross receipts test or the gross assets test, thereby failing to qualify as a DISC, could, nevertheless, satisfy these qualification requirements by making a "deficiency distribution" for such year, whereby the DISC made a distribution to its stockholders after the close of the taxable year. The DISC, at this time, had to demonstrate that the failure to make these distributions prior to the actual date made was due to reasonable cause.

Additionally, to qualify as a DISC, a new or previously existing corporation had to have an election filed requesting to be treated as a DISC. For the election to be valid, all stockholders of the corporation must have consented in writing. The election remained valid unless the corporation revoked it or failed to qualify as a DISC for 5 consecutive years.

A DISC usually acquired export property from its parent or an affiliated corporation ("related suppliers") and then sold the property abroad; however, it could act simply as a commission agent on export sales of related suppliers. The method used for allocating income between a DISC and its related suppliers was, therefore, an important part of the DISC statute. The allocation was achieved through special intercompany pricing rules which are described separately under the heading "Intercompany Pricing Method," in Section 5, Explanation of Terms.

The following types of corporate organizations were not eligible to be treated as a DISC: (1) tax-exempt corporations; (2) personal holding companies; (3) banks and trust companies; (4) mutual and savings banks, domestic building and loan associations, and cooperative banks; (5) insurance companies; (6) regulated investment companies; (7) China Trade Act corporations receiving the special deduction provided in section 941 of the Code; and (8) Small Business Corporations electing to be taxed through their stockholders.

For any taxable year in which a corporation was a DISC or in which at any time it owned, directly or indirectly, stock in a DISC or former DISC, the corporation was not allowed to take the Western Hemisphere Trade Corporation deduction and was not entitled to exclude from income amounts earned in U.S. possessions as permitted under Code section 931.

SUMMARY OF DISC ACTIVITY

A comparison of 1972, 1973, and 1974 data for "gross receipts of

the DISC from all sources" by selected major product or service is shown in table B. This table shows that the value of exports through DISC's more than doubled from 1972 to 1973 and increased nearly 1.5 times from 1973 to 1974. Also the number of returns filed from 1972 through 1974 significantly increased.

Chart 3 shows the steady increase in the combined amount for "tax deferred income and income taxable to stockholders" and "amounts deemed distributed" for 1972 through 1974. The difference between these two amounts for a given income year was the amount of income a DISC could defer indefinitely from taxation. Thus, it was possible for DISC's to defer to future years, taxes on \$4.7 billion earned in Income Years 1972, 1973, and 1974.

Each of the terms mentioned above is defined separately in Section 5, Explanation of Terms.

INDUSTRIAL CLASSIFICATION AND MAJOR PRODUCT OR SERVICE

Among the several classifications used in this report, DISC return data are classified by both industrial activity and major product or service.

The system of classifying DISC returns according to their industrial activity in this report is, with the exceptions described below, the same as the one used for *Statistics of Income, Corporation Income Tax Returns*.

The industries generally conform with the *Enterprise Standard Industrial Classification* (ESIC) authorized by the Office of Federal Statistical Policy and Standards of the Department of Commerce. This classification, which was designed to classify companies (which are often engaged in more than one industrial activity), follows closely along the lines of the more detailed *Standard Industrial Classification* (SIC) which was designed to classify separate "establishments," rather than the companies of which establishments were part. Some departures from the ESIC system and, therefore, the industrial classifications used for *Statistics of Income--Corporation Income Tax Returns*, were made for "export management services" to reflect a particular provision of the DISC legislation. Also, for 1972 and 1973, "commission merchants" (described in more detail below) were classified separately. In addition, the statistics for the one industrial classification, "alcoholic beverages," introduced under "Wholesale Trade" in the statis-

¹All references for the United States in this report include the Commonwealth of Puerto Rico and the possessions of the United States

Table B.--All Active DISC Returns: Number of Returns and Gross Receipts of the DISC From All Sources, by Selected Major Product or Service, 1972, 1973, and 1974

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Selected major product or service	1972		1973		1974	
	Number of returns	Gross receipts of the DISC from all sources	Number of returns	Gross receipts of the DISC from all sources	Number of returns	Gross receipts of the DISC from all sources
	(1)	(2)	(3)	(4)	(5)	(6)
All products and services.....	2,826	21,736,881	4,162	44,767,123	5,498	66,276,665
Nonmanufactured products and services.....	231	4,686,376	430	12,896,613	617	18,777,107
Agricultural products and services.....	102	4,172,035	171	11,995,501	222	16,029,300
Manufactured products and services.....	2,595	17,050,505	3,732	31,870,510	4,881	47,499,558
Ordnance and accessories.....	10	30,580	15	54,854	17	49,506
Food and kindred products.....	119	362,304	183	1,129,375	214	2,415,598
Tobacco manufactures.....	18	222,403	16	222,846	21	407,990
Textile mill products.....	91	185,169	152	539,193	203	807,248
Apparel and other finished products made from fabrics and similar materials.....	41	76,655	63	337,157	75	117,323
Lumber and wood products, except furniture....	86	180,892	172	1,913,781	203	1,327,825
Furniture and fixtures.....	12	11,292	16	19,635	33	28,344
Paper and allied products.....	57	447,001	79	725,478	104	1,455,971
Printing, publishing, and allied products.....	60	67,102	76	134,771	107	214,332
Chemicals and allied products.....	245	2,193,539	347	4,198,100	474	6,706,148
Petroleum refining and related products.....	14	170,278	23	326,243	34	753,589
Rubber and miscellaneous plastic products.....	43	163,936	60	243,364	97	408,720
Leather and leather products.....	32	85,271	43	178,147	56	177,966
Stone, clay, glass, and concrete products.....	21	111,229	39	227,627	44	314,416
Primary metal products.....	86	413,732	127	995,795	196	2,047,462
Fabricated metal products, except ordnance, machinery, and transportation equipment.....	213	359,465	288	683,801	447	1,534,198
Machinery, except electrical.....	486	3,887,814	685	6,243,704	919	9,869,684
Electrical machinery, equipment, and supplies..	402	1,497,195	587	2,780,738	737	4,175,043
Transportation equipment.....	197	5,110,953	262	8,682,771	325	11,757,816
Professional, scientific, and controlling instruments; photographic and optical goods; watches and clocks.....	168	912,888	218	1,300,750	235	1,880,329
Miscellaneous manufactured products and manufacturing not allocable.....	194	560,805	281	932,381	340	1,050,051

tics for 1973 and 1974, were included as part of the statistics for "miscellaneous nondurable goods" for 1972.

The industrial classification used for *Statistics of Income--1973, Corporation Income Tax Returns* was revised to conform with the ESIC issued in 1974. Therefore, for purposes of *Statistics of Income*, the industry statistics for Income Year 1972 are not altogether comparable with those for 1973 and 1974. However, there are no significant breaks in the year-to-year comparability, at least for this reason, and the relatively few definitional changes that did occur are not apparent at the level of industry aggregation used for this report. Therefore,

no attempt was made for *Statistics of Income* to measure the effect on the data caused by these changes in industrial classification. A complete description of the changes in industrial classification along with comparisons of industries for 1972 with those for 1973 can be found on pages 181 through 198 of *Statistics of Income--1973, Corporation Income Tax Returns*.

Most DISC's, by their very nature, were classified in wholesale trade because they were in the business of selling products produced by other "persons." By law, a DISC could not engage in producing, growing, or manufacturing "export property." Also, since the only services which produced "qualified export receipts" were export man-

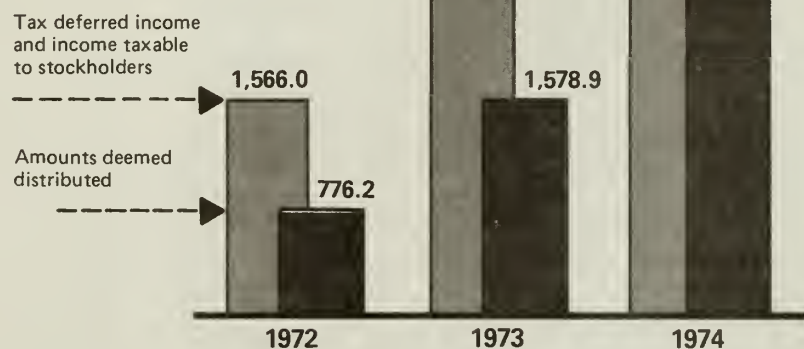
agement services, engineering and architectural services, motion picture distribution, certain financial services, and services related and subsidiary to a qualified export sale or lease, DISC's could be included only to a limited extent in the service industries used for the statistics for corporations.

An additional industrial classification, unique to DISC's, appears in the industry statistics for 1972 and 1973. This industry, titled "Commission Merchants," distinguished those DISC's which acted as commission agents on sales of "export property" abroad for their parent or affiliated corporations, i.e., "related suppliers," from those which

Chart 3

Tax deferred income and income taxable to stockholders and amounts deemed distributed, 1972-1974

Millions of dollars



acquired "export property" from their "related supplier" and then sold the property abroad. Beginning with 1974, those DISC's which acted as commission agents were classified among the various industries under "Wholesale Trade," based on their major product. In the same manner, for 1974, DISC's which acted as commission agents for the providing of services abroad by their parent were classified among the applicable industries under "Services" based on the major service being furnished. Comparable industry statistics for 1972 and 1973 for DISC's which acted as commission agents are shown in *Statistics of Income--Corporation Income Tax Returns* for 1972 and 1973, although in those reports, the industry statistics are presented for items that applied to corporations in general.

Because the industry statistics for 1974 do not include a separate classification for commission merchants, summary data for 1974 for this group classified by type of receipts are shown separately only in table C. This table indicates in column (3) the number of DISC's acting as commission merchants as

identified by the presence of commission sales in Schedule B, of the Form 1120-DISC return. Also presented are the total gross receipts from commission sales in column (4) and the commissions earned in column (5). Data for DISC receipts resulting from sales in which the DISC actually acquired "export property" from its "related supplier" are shown in columns (6) through (9). Columns (1) and (2) show the number of DISC's and the sum of the amounts of commissions earned (column (5)) and "other" (noncommission) receipts (columns (7) plus (9)) which were used in the computation of the DISC's combined amount of "tax deferred income and income taxable to stockholders." The data for commission sales in columns (3) through (5) are understated to the extent that detail on commission sales was not identified separately by 1,291 DISC's which filed for 1974 using 1973 return forms. For the same reason, the data for "other" receipts in columns (6) and (7) are overstated somewhat because these include some commissions earned in addition to "other" (non-commission) receipts.

In addition to being classified by their principal industrial activity, DISC returns were also classified by their major product or service which is used for most of the tables in this report. As indicated in the Explanation of Terms, the product groupings were derived from the ESIC industry groupings for which statistics are shown.

The major product or services shown in the statistics were aggregated into two groupings, nonmanufactured products and services and manufactured products. These groupings were comprised of the major products or services which, in turn, were divided into more detailed products or services.

The most significant difference between the classification by major product or service and classification by industry was that the industrial classification made distinctions based upon type of business activity while the product or service classification was based on the kind of property being sold or leased or the service being provided. For example, a DISC which sold tractors at the wholesale level and one which sold tractors at the retail level were considered to be in different industries. A DISC which leased tractors was included in a third industry. However, all three of these DISC's were included in the same product group.

The DISC's major product or service was that which accounted for the largest part of the "gross receipts of the DISC from all sources" as shown in Schedule N (Form 1120-DISC), Geographic Source of Gross Receipts. More than 85 percent of these "gross receipts of the DISC from all sources" were derived from the DISC's major products or services. This percentage is overstated to the extent that DISC's which did not report the percentage of total gross receipts that was attributable to the DISC's major product or service on their return were assumed to have had a major product or service accounting for 100 percent of their total gross receipts from all sources. The remaining (at least 15 percent) "gross receipts of the DISC from all sources" were receipts from additional (or "secondary") products or services which were sold, leased, or furnished by the DISC. "Gross Receipts of the DISC from All Sources" are described separately in the Explanation of Terms.

GEOGRAPHIC SOURCE OF GROSS RECEIPTS

The geographic source of gross receipts from the sale of property was the country of destination of the property, or the country in

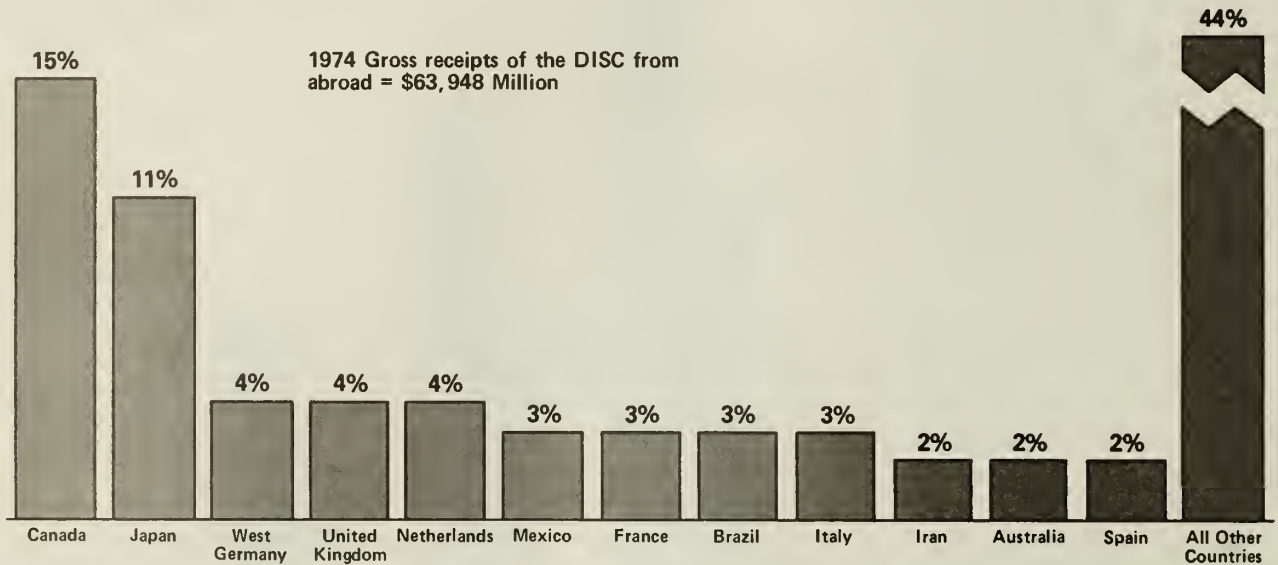
Table C.--All Active DISC Returns: Number of Returns, Commission Sales, Commissions Earned, and Other Receipts, by Type of Receipts, 1974

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Type of receipts	Total commissions earned and other receipts		Commission sales 1974 return form ¹			Other receipts		
	Number of returns	Total amount	Number of returns	Total gross receipts	Commissions earned	Number of returns	Total amount	Number of returns
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
								(9)
Total qualified export receipts and nonqualified receipts.....	5,301	24,162,830	1,894	40,922,584	3,138,990	1,291	2,729,278	3,151
Qualified export receipts, total.....	5,291	24,095,618	1,796	40,767,549	3,137,063	1,287	2,715,644	3,096
Qualified export receipts from the sale of export property.....	5,183	23,688,294	1,770	40,326,811	3,104,526	1,255	2,667,263	2,320
Other qualified export receipts, total....	2,014	407,324	56	440,738	32,537	446	48,381	1,550
Leasing of export property.....	63	41,165	8	12,122	1,768	25	29,359	30
Services related to a qualified export sale or lease.....	195	87,481	25	117,486	9,836	44	4,472	126
Engineering and architectural services..	89	66,006	24	299,144	19,921	15	1,770	52
Export management services.....	47	2,470	7	11,986	1,011	10	419	27
Qualified dividends.....	16	7,247	-	-	-	3	559	13
Interest on producer's loans.....	696	36,518	-	-	-	134	1,372	562
Other interest.....	1,222	165,159	-	-	-	262	10,601	960
Net capital gains.....	10	32	-	-	-	-	-	10
Net gain (less net loss) noncapital assets.....	34	1,247	-	-	-	8	6	26
Nonqualified receipts.....	701	67,213	265	155,035	1,926	159	13,635	474
								51,652

¹Commission sales were not required to be reported on the 1973 return form.²Includes some commissions earned in addition to other (noncommission) receipts.

Chart 4

Percent distribution of gross receipts of the DISC from abroad, by selected country ^{1/}, 1974

^{1/} Gross receipts of the DISC from all sources less receipts, from the United States, Puerto Rico, and U.S. Possessions

which the property was consumed or further processed. However, for sales of property within the United States for resale outside the United States, the geographic source of gross receipts was the United States. The geographic source of gross receipts from the lease or rental of property was the country in which the leased or rented property was to be located.

The geographic source of gross receipts for the providing of services was the country in which the purchase of the services was located. For all other types of receipts (e.g., interest and dividends) the geographic source of gross receipts was the country in which the income was received.

The country of destination and the grouping of countries into areas and subareas for this report

were based on the classification of country designations used by the Department of Commerce in compiling U.S. foreign trade statistics.

Table 40 for 1974 presents data by manufactured and nonmanufactured products and services for selected countries of destination while Chart 4 shows the countries accounting for 56 percent of the "gross receipts of the DISC from abroad." "Gross receipts of the DISC from abroad" were derived by excluding the gross receipts that were destined, initially, for the United States, Puerto Rico, and U.S. possessions, from the total "Gross Receipts of the DISC from All Sources," the latter described separately in the Explanation of Terms.

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Domestic International Sales Corporation Returns, 1972

ALL ACTIVE DISC RETURNS

Table 1.—Balance Sheet, Income Statement, and Distributions, by Selected Industry

[Money amounts are in thousands of dollars]

Item	All industries		Wholesale and retail trade									
	Number of returns	Amount	Total	Wholesale trade								
				Total	Motor vehicles and automotive equipment	Lumber and construction materials	Metals and minerals, except petroleum and scrap	Electrical goods	Hardware, plumbing, and heating equipment	Machinery, equipment and supplies	Other durable goods	Paper and paper products
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Number of returns	2,826	—	2,744	2,696	49	67	79	199	52	437	317	40
Total assets	2,818	2,825,907	2,808,574	2,786,683	103,343	34,902	37,113	118,129	13,715	349,932	136,840	51,270
Qualified assets, total	2,814	2,816,365	2,799,065	2,777,181	103,299	34,797	37,110	117,847	13,708	349,699	136,610	51,214
Working capital	2,699	152,195	150,959	149,942	2,775	4,856	4,172	7,057	1,284	21,618	21,323	4,405
Funds awaiting investmant	80	37,983	37,791	37,764	65	—	—	2,202	173	1,151	—	—
Export-Import Bank obligations	74	117,142	110,990	110,990	30,654	2,548	290	5,261	519	9,497	1,531	—
Trade receivables (net)	2,398	2,110,316	2,105,409	2,089,990	64,750	19,355	25,937	94,179	10,073	291,830	103,574	45,631
Export property	391	167,415	163,775	159,403	4,810	3,395	6,099	3,656	1,238	11,232	6,379	822
Producer's loans	157	32,952	32,342	32,302	11	730	53	398	4	1,110	480	51
Investments in related foreign export corporations	28	1,594	1,594	1,593	—	61	46	116	—	47	220	—
Depreciable assets (net)	282	4,816	4,723	4,710	155	577	32	482	191	673	1,299	50
Other assets (net)	1,140	191,952	191,482	190,488	80	3,276	480	4,493	226	12,541	1,806	256
Nonqualified assets (net)	337	9,542	9,509	9,502	44	105	3	282	6	234	229	57
Total liabilities	2,818	2,825,907	2,808,574	2,786,683	103,343	34,902	37,113	118,129	13,715	349,932	136,840	51,270
Accounts payable	1,622	930,969	928,862	914,525	51,556	11,567	25,314	54,404	8,058	132,032	64,035	33,588
Other current liabilities	1,229	171,787	170,959	169,663	3,292	4,814	3,648	13,444	440	43,768	14,853	2,175
Mortgages, notes, and bonds payable in one year or more	165	66,836	63,413	63,413	12	4,161	54	15,232	258	10,782	8,400	1,237
Other liabilities	554	77,642	76,213	73,603	112	1,735	722	4,836	1,280	19,134	9,549	1,209
Capital stock	2,816	19,159	18,854	18,677	484	327	273	1,335	584	4,085	2,275	481
Paid-in or capital surplus	106	13,671	7,429	7,429	1,877	26	47	129	58	365	610	126
Other earnings and profits	316	28,515	27,248	26,969	314	1,995	—19	1,293	315	7,152	1,956	1,026
Previously taxed income	1,530	471,999	471,649	471,045	1,389	2,996	3,110	9,918	875	43,994	8,951	2,411
Accumulated DISC income	2,657	1,045,863	1,044,479	1,041,891	44,307	7,280	3,964	17,595	1,847	88,903	26,364	9,018
Less: Cost of treasury stock	13	534	532	532	—	—	—	56	—	282	153	—
Total receipts	2,759	9,080,814	9,072,289	9,018,304	292,026	150,135	202,019	295,969	39,828	1,054,269	587,707	182,598
Total qualified export receipts and non-qualified receipts	2,760	9,080,392	9,071,866	9,017,881	292,026	150,135	202,019	295,987	39,828	1,054,221	587,707	182,592
Qualified export receipts, total	2,759	8,956,366	8,947,848	8,894,661	291,954	150,047	201,747	295,552	38,909	1,046,401	586,062	182,164
Qualified export receipts from sale of export property	2,700	8,901,691	8,900,877	8,847,721	289,239	148,791	201,579	293,858	38,488	1,041,037	583,259	182,045
Other qualified export receipts, total	576	54,675	46,971	46,940	2,715	1,257	169	1,694	421	5,363	2,803	119
Leasing of export property	60	21,611	20,597	20,597	—	—	—	366	199	772	2,170	—
Services related to qualified export sale or lease	118	11,813	11,813	11,813	1,666	1,184	95	544	189	2,870	434	1
Engineering and architectural services	36	12,327	5,847	5,847	—	—	3	1	—	570	—	—
Export management services	16	570	485	483	—	—	—	4	20	7	—	2
Qualified dividends	6	20	20	20	—	—	—	18	—	—	—	—
Interest on producer's loans	37	78	78	77	—	14	—	(¹)	—	8	4	1
Other interest	375	7,920	7,807	7,778	1,049	41	65	760	13	959	195	83
Net capital gains	19	337	326	326	—	18	5	1	—	176	2	32
Nonqualified receipts, total	411	124,025	124,018	123,220	73	88	272	435	719	7,820	1,645	428
Ultimate use in U.S.	157	13,404	13,404	13,398	61	38	73	365	99	782	1,320	367
Exports subsidized by U.S. Government	11	70,889	70,889	70,120	—	—	—	—	2	137	—	33
Certain sales or leases for use by U.S. Government	7	348	348	348	—	—	—	—	34	67	—	—
Sales to related DISC	**	**	**	**	—	—	—	—	**	**	—	—
Nonqualified dividends	5	9,475	9,475	9,475	(¹)	—	—	—	—	—	—	—
Other nonqualified receipts	296	29,905	29,898	29,875	12	50	199	70	584	6,830	325	28
Adjustments to receipts:												
Interest on State and local Government obligations	11	441	441	441	—	—	—	—	—	49	—	6
Less: Includable income of Controlled Foreign Corporations	**	**	**	**	—	—	—	**	—	—	—	—

Footnotes at end of table.

Domestic International Sales Corporation Returns, 1972

ALL ACTIVE DISC RETURNS

Table 1.—Balance Sheet, Income Statement, and Distributions, by Selected Industry—Continued

[Money amounts are in thousands of dollars]

Item	All industries		Total	Wholesale and retail trade								
	Number of returns	Amount		Wholesale trade								
				Total	Motor vehicles and automotive equipment	Lumber and construction materials	Metals and minerals, except petroleum and scrap	Electrical goods	Hardware, plumbing, and heating equipment	Machinery, equipment and supplies	Other durable goods	Paper and paper products
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Total deductions	2,430	7,515,097	7,509,849	7,459,523	235,590	133,694	193,341	264,902	36,390	927,918	545,692	167,071
Cost of sales and operations	1,674	7,117,776	7,113,608	7,064,926	215,350	124,366	175,993	245,194	33,767	873,252	501,033	149,517
Export promotion expenses, total	1,320	194,241	193,771	192,605	8,314	7,561	6,072	12,688	1,905	39,897	19,824	6,567
Market studies	49	1,688	1,688	1,674	3	5	1	4	(1)	59	29	—
Advertising	445	11,754	11,752	11,665	215	172	72	1,667	62	2,066	933	272
Depreciation	156	672	670	670	17	37	3	148	2	173	127	1
Salaries and wages	445	43,561	43,407	43,137	4,163	1,053	537	2,433	649	10,881	4,715	348
Rents	261	3,329	3,320	3,302	336	219	93	230	7	703	517	56
Sales commissions	764	54,041	54,021	53,576	1,294	130	1,605	2,618	605	13,901	4,035	2,745
Warehousing	101	5,407	5,407	5,406	826	5	25	26	2	305	766	53
Freight(excluding insurance)	368	16,542	16,542	16,515	627	3,234	2,458	166	44	722	1,594	469
Compensation of officers	251	8,374	8,308	8,215	352	231	411	815	176	1,949	1,508	291
Other export promotion expenses	861	48,872	48,656	48,445	481	2,475	868	4,579	358	9,137	5,599	2,331
Other expenses, total	2,160	203,080	202,469	201,991	11,926	1,767	11,276	7,021	719	14,769	24,836	10,987
Bad debts	236	2,752	2,752	2,686	35	26	55	217	42	488	447	52
Taxes	1,338	9,970	9,912	9,859	1,196	365	226	547	72	1,630	1,033	147
Interest	371	4,782	4,695	4,679	130	75	117	745	22	570	383	152
Contributions	78	47	47	47	(1)	(1)	(1)	21	(1)	10	8	(1)
Freight	411	83,640	83,637	83,603	1,312	508	8,852	170	12	846	9,605	8,350
Other expenses	1,830	101,889	101,426	101,117	9,253	793	2,025	5,321	571	11,226	13,360	2,286
Total receipts less total deductions	2,809	1,565,717	1,562,440	1,558,781	56,436	16,441	8,679	31,067	3,238	126,351	42,015	15,526
Net income (less deficit)	2,809	1,565,294	1,562,017	1,558,359	56,436	16,441	8,679	31,085	3,238	126,302	42,015	15,520
Net income	2,705	1,566,012	1,562,554	1,558,815	56,443	16,449	8,679	31,115	3,248	126,371	42,208	15,520
Deficit	104	717	536	457	7	7	(1)	30	9	68	193	—
Statutory special deductions, total	13	42	42	42	(1)	—	—	2	20	—	(1)	—
Net operating loss carryover	8	41	41	41	—	—	—	2	20	—	(1)	—
Dividends received deduction	5	1	1	1	(1)	—	—	—	—	—	—	—
Tax deferred income and income taxable to stockholders	2,704	1,565,969	1,562,511	1,558,773	56,443	16,449	8,679	31,113	3,228	126,371	42,208	15,520
Total amount deemed distributed	2,679	776,180	774,452	772,582	28,222	8,178	4,339	15,557	1,614	62,871	20,870	7,761
Total amount actually distributed	598	90,919	90,849	90,188	562	2,915	611	1,239	313	5,408	7,462	99

Footnotes at end of table

ALL ACTIVE DISC RETURNS

Table 1.—Balance Sheet, Income Statement, and Distributions, by Selected Industry—Continued

(Money amounts are in thousands of dollars)

Item	Wholesale end retail trade—Continued								Services			All other industries and nature of business not allocable
	Wholesale trade—Continued							Retail trade	Total	Export management services	Engineering and architectural services	
	Drugs, chemicals, and allied products	Apparel, piece goods and notions	Groceries and related products	Farm-product raw materials	Petroleum and petroleum products	Commission merchants	Miscellaneous nondurable goods					
	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
Number of returns.....	140	66	89	63	10	1,069	19	48	18	3	15	64
Total assets	398,447	37,219	184,452	65,717	8,662	1,224,606	22,337	21,891	5,594	86	5,509	11,738
Qualified assets, total.....	396,047	37,138	184,314	65,698	8,657	1,218,705	22,337	21,884	5,594	85	5,509	11,706
Working capital.....	25,949	2,835	7,558	7,583	1,137	34,829	2,560	1,018	991	17	974	245
Funds awaiting investment.....	9,151	—	100	—	—	24,896	25	27	187	—	187	5
Export-Import Bank obligations.....	19,919	860	—	—	—	39,430	480	—	—	—	—	6,152
Trade receivables (net).....	278,934	28,020	170,221	36,258	7,367	897,799	16,064	15,420	3,818	68	3,750	1,089
Export property.....	26,710	4,851	5,372	17,460	—	64,925	2,453	4,372	82	—	82	3,558
Producer's loans.....	25,131	86	139	187	150	3,769	4	40	28	—	28	583
Investments in related foreign export corporations.....	32	3	448	—	—	621	—	(1)	—	—	—	—
Depreciable assets (net).....	489	43	61	38	2	453	166	13	86	—	86	7
Other assets (net).....	9,733	440	415	4,173	1	151,982	586	994	402	(1)	402	68
Nonqualified assets (net).....	2,399	81	138	19	5	5,901	(1)	7	1	1	(1)	32
Total liabilities	398,447	37,219	184,452	65,717	8,662	1,224,606	22,337	21,891	5,594	86	5,509	11,738
Accounts payable.....	165,615	24,783	104,757	34,602	2,593	192,382	9,239	14,337	1,998	36	1,962	109
Other current liabilities.....	20,077	4,144	3,182	8,422	132	42,308	4,965	1,296	764	1	763	65
Mortgages, notes, and bonds payable in one year or more.....	2,069	1,525	3,900	4,762	—	11,011	12	—	3	—	3	3,420
Other liabilities.....	3,705	717	11,243	137	3,340	14,067	1,817	2,610	496	—	496	932
Capital stock.....	901	480	636	598	26	6,139	54	177	64	8	56	241
Paid-in or capital surplus.....	2,052	27	8	7	—	2,095	3	—	120	—	120	6,122
Other earnings and profits.....	3,391	296	419	350	—	8,205	275	278	1,355	—	1,355	—87
Previously taxed income.....	57,641	1,632	27,344	5,316	1,128	302,086	2,254	604	151	1	150	199
Accumulated DISC income.....	142,997	3,616	32,963	11,524	1,443	646,313	3,757	2,589	643	40	603	741
Less: Cost of treasury stock.....	1	—	—	—	—	1	38	—	—	—	—	2
Total receipts	857,077	98,422	1,703,967	686,325	25,687	2,774,609	67,867	53,985	6,950	85	6,865	1,578
Total qualified export receipts and non-qualified receipts.....	857,077	98,422	1,703,967	686,325	25,687	2,774,222	67,867	53,985	6,950	85	6,865	1,576
Qualified export receipts, total.....	843,999	98,079	1,700,649	616,398	25,686	2,750,008	67,006	53,187	6,943	85	6,858	1,575
Qualified export receipts from sale of export property.....	842,009	98,066	1,700,558	614,675	25,230	2,721,911	66,977	53,156	181	—	181	632
Other qualified export receipts, total.....	1,991	13	91	1,722	457	28,097	29	31	6,762	85	6,677	943
Leasing of export property.....	14	—	—	55	456	16,565	—	—	125	—	125	890
Services related to qualified export sale or lease.....	687	2	—	1,255	—	2,886	(1)	—	—	—	—	—
Engineering and architectural services.....	398	—	—	—	—	4,874	—	—	6,480	—	6,480	—
Export management services.....	—	—	—	—	—	452	—	2	85	85	—	—
Qualified dividends.....	—	(1)	1	—	—	(1)	(1)	—	—	—	—	—
Interest on producer's loans.....	28	—	1	—	—	20	—	1	—	—	—	—
Other interest.....	863	11	80	412	1	3,218	28	29	61	—	61	53
Net capital gains.....	(1)	—	9	(1)	—	83	(1)	—	11	—	11	—
Nonqualified receipts, total.....	13,078	343	3,318	69,927	(1)	24,214	861	798	6	—	6	1
Ultimate use in U.S.	1,714	264	2,521	527	—	4,592	677	6	—	—	—	—
Exports subsidized by U.S. Government.....	27	—	181	69,363	—	192	185	769	—	—	—	—
Certain sales or leases for use by U.S. Government.....	191	—	—	—	—	56	—	—	—	—	—	—
Sales to related DISC.....	—	—	—	—	—	—	—	—	—	—	—	—
Nonqualified dividends.....	9,474	—	(1)	—	—	(1)	—	—	—	—	—	—
Other nonqualified receipts.....	1,672	79	616	37	(1)	19,374	(1)	22	6	—	6	1
Adjustments to receipts:												
Interest on State and local Government obligations.....	—	—	—	—	—	387	—	—	—	—	—	—
Less: Includeable income of Controlled Foreign Corporations.....	—	—	—	—	—	—	—	—	—	—	—	—

Footnotes at end of table.

ALL ACTIVE DISC RETURNS

Table 1.—Balance Sheet, Income Statement, and Distributions, by Selected Industry—Continued

[Money amounts are in thousands of dollars]

Item	Wholesale and retail trade—Continued								Services			All other industries and nature of business not allocable
	Wholesale trade—Continued							Retail trade	Total	Export management services	Engineering and architectural services	
	Drugs, chemicals, and allied products	Apparel, piece goods and notions	Groceries and related products	Farm-product raw materials	Petroleum and petroleum products	Commission merchants	Miscellaneous nondurable goods					
	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
Total deductions	727,977	92,670	1,647,084	663,473	23,024	1,739,600	61,097	50,326	4,555	4	4,551	693
Cost of sales and operations	652,925	86,584	1,624,056	655,608	21,249	1,657,301	48,732	48,682	3,832	—	3,832	336
Export promotion expenses, total	27,467	3,025	8,612	2,334	1,704	39,610	7,027	1,167	367	(1)	367	103
Market studies	582	—	15	(1)	—	496	479	14	—	—	—	—
Advertising	1,253	28	439	54	13	2,309	2,111	87	2	—	2	(1)
Depreciation	61	11	26	8	—	44	11	—	2	—	2	(1)
Salaries and wages	5,601	661	4,415	172	7	6,643	857	270	134	—	134	20
Rents	248	73	166	41	4	593	16	18	5	—	5	3
Sales commissions	5,558	1,091	1,174	399	1,679	14,012	2,731	444	—	—	—	21
Warehousing	2,010	17	63	148	—	1,085	75	1	—	—	—	—
Freight (excluding insurance)	2,454	81	559	995	(1)	2,930	182	27	—	—	—	(1)
Compensation of officers	1,106	413	151	194	—	532	85	94	59	—	59	7
Other export promotion expenses	8,594	651	1,604	323	1	10,966	479	212	164	(1)	164	52
Other expenses, total	47,585	3,060	14,416	5,531	70	42,690	5,338	477	356	4	351	256
Bad debts	671	226	35	32	—	201	159	66	—	—	—	—
Taxes	788	247	84	240	62	3,146	75	52	7	2	5	51
Interest	790	128	247	847	—	455	19	16	—	—	—	88
Contributions	3	1	1	1	—	(1)	(1)	—	—	—	—	—
Freight	32,151	282	3,995	1,933	—	14,180	1,409	34	1	—	1	2
Other expenses	13,182	2,176	10,055	2,477	8	24,708	3,677	309	348	3	345	116
Total receipts less total deductions	129,100	5,752	56,883	22,852	2,663	1,035,008	6,770	3,659	2,395	81	2,314	882
Net income (less deficit)	129,100	5,752	56,883	22,852	2,663	1,034,622	6,770	3,659	2,395	81	2,314	882
Net income	129,146	5,780	56,903	22,852	2,663	1,034,669	6,770	3,739	2,440	81	2,360	1,018
Deficit	46	27	20	(1)	—	48	—	80	45	—	45	136
Statutory special deductions, total	—	(1)	12	(1)	—	7	(1)	—	—	—	—	(1)
Net operating loss carryover	—	—	11	(1)	—	7	—	—	—	—	—	(1)
Dividends received deduction	—	(1)	1	—	—	(1)	(1)	—	—	—	—	—
Tax deferred income and income taxable to stockholders	129,146	5,779	56,891	22,851	2,663	1,034,662	6,770	3,739	2,440	81	2,360	1,018
Total amount deemed distributed	64,415	2,889	28,446	11,426	1,331	511,278	3,385	1,870	1,220	40	1,179	509
Total amount actually distributed	3,462	946	2,381	6,403	6	57,830	552	393	69	8	61	(1)

**Data deleted because of the number of returns on which they were based. Deleted data are included in the appropriate totals.

† Less than \$500.

NOTE: See text for "Explanation of Terms" and "Description of the Sample and Limitations of the Data."

ALL ACTIVE DISC RETURNS

Table 2.—Balance Sheet, Income Statement, and Distributions, by Size of Total Assets of the DISC

[Money amounts are in thousands of dollars]

Item	Total active DISC returns	Size of total assets								
		Assets zero or not reported	\$1 under \$50,000	\$50,000 under \$100,000	\$100,000 under \$250,000	\$250,000 under \$500,000	\$500,000 under \$1,000,000	\$1,000,000 under \$5,000,000	\$5,000,000 under \$10,000,000	\$10,000,000 and over
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Number of returns	2,826	10	914	397	551	340	245	272	53	44
Total assets	2,825,907	—	19,793	29,260	91,277	121,433	169,888	584,502	370,997	1,438,756
Qualified assets, total	2,816,365	—	19,690	29,164	90,960	121,273	169,341	583,680	370,839	1,431,418
Working capital	152,195	—	5,485	6,269	13,865	14,922	17,837	49,815	12,740	31,263
Funds awaiting investment	37,983	—	211	399	1,173	1,568	1,728	7,708	8,696	16,500
Export-Import Bank obligations	117,142	—	141	253	1,489	3,024	3,269	17,131	23,110	68,724
Trade receivables (net)	2,110,316	—	10,985	19,284	63,676	92,281	125,886	439,778	270,833	1,087,593
Export property	167,415	—	380	842	3,081	3,189	6,363	42,299	28,307	82,954
Producer's loans	32,952	—	1,175	520	2,426	617	2,737	476	—	25,000
Investments in related foreign export corporations	1,594	—	31	93	121	145	35	913	249	8
Depreciable assets (net)	4,816	—	122	185	425	491	335	2,512	171	576
Other assets (net)	191,952	—	1,159	1,318	4,703	5,036	11,152	23,048	26,735	118,800
Nonqualified assets (net)	9,542	—	103	96	317	160	547	822	159	7,338
Total liabilities	2,825,907	—	19,793	29,260	91,277	121,433	169,888	584,502	370,997	1,438,756
Accounts payable	930,969	—	3,559	7,481	22,867	38,451	48,068	207,727	161,620	441,197
Other current liabilities	171,787	—	1,087	2,403	7,000	8,003	17,022	58,786	13,707	63,778
Mortgages, notes, and bonds payable in one year or more	66,836	—	362	651	1,317	2,363	4,982	22,268	10,894	23,999
Other liabilities	77,642	—	664	970	3,684	4,059	6,428	20,184	14,974	26,677
Capital stock	19,159	—	2,854	1,359	2,814	1,697	2,636	6,182	1,084	532
Paid-in or capital surplus	13,671	—	67	223	353	284	501	1,659	7,452	3,131
Other earnings and profits	28,515	—	—215	302	2,243	3,568	3,603	15,145	951	2,920
Previously taxed income	471,999	—	2,999	4,639	15,982	21,243	28,232	71,286	41,696	285,921
Accumulated DISC income	1,045,863	—	8,443	11,261	35,073	41,793	58,673	181,400	118,619	590,601
Less: Cost of treasury stock	534	—	26	30	56	30	257	134	—	—
Total receipts	9,080,814	17,212	105,442	106,228	290,363	394,697	492,600	1,985,407	965,484	4,723,383
Total qualified export receipts and non-qualified receipts	9,080,392	17,212	105,435	106,233	290,357	394,697	492,551	1,985,299	965,225	4,723,383
Qualified export receipts, total	8,956,366	17,212	105,315	105,765	289,726	392,808	490,953	1,977,959	893,620	4,683,009
Qualified export receipts from sale of export property	8,901,691	17,212	104,130	103,149	287,840	390,199	481,719	1,967,501	890,676	4,659,266
Other qualified export receipts, total	54,675	(¹)	1,186	2,617	1,886	2,608	9,234	10,458	2,944	23,743
Leasing of export property	21,611	—	528	651	817	918	5,516	2,668	—	10,513
Services related to qualified export sale or lease	11,813	—	99	37	596	596	1,717	3,191	1,611	3,967
Engineering and architectural services	12,327	—	286	1,792	161	825	1,632	2,990	—	4,641
Export management services	570	—	110	65	46	4	65	13	213	55
Qualified dividends	20	—	—	18	(¹)	(¹)	—	1	—	(¹)
Interest on producer's loans	78	—	7	4	14	13	5	9	—	26
Other interest	7,920	(¹)	156	39	246	252	285	1,476	927	4,540
Net capital gains	337	—	1	11	6	1	15	110	193	(¹)
Nonqualified receipts, total	124,025	(¹)	119	468	631	1,889	1,599	7,341	71,605	40,374
Ultimate use in U.S.	13,404	—	36	291	378	1,271	865	4,605	1,895	4,064
Exports subsidized by U.S. Government	70,889	—	—	—	84	—	35	445	69,363	961
Certain sales or leases for use by U.S. Government	348	—	—	(¹)	—	3	—	279	—	66
Sales to related DISC	5	—	—	—	—	5	—	—	—	—
Nonqualified dividends	9,475	—	—	—	(¹)	(¹)	—	—	—	9,474
Other nonqualified receipts	29,905	(¹)	83	176	169	611	700	2,011	347	25,809
Adjustments to receipts:										
Interest on State and local Government obligations	441	—	7	14	6	—	49	107	259	—
Less: Includable income of Controlled Foreign Corporations	18	—	—	18	—	—	—	—	—	—

Footnotes at end of table.

ALL ACTIVE DISC RETURNS

Table 2.—Balance Sheet, Income Statement, and Distributions, by Size of Total Assets of the DISC—Continued

[Money amounts are in thousands of dollars]

Item	Total active DISC returns	Size of total assets								
		Assets zero or not reported	\$1 under \$50,000	\$50,000 under \$100,000	\$100,000 under \$250,000	\$250,000 under \$500,000	\$500,000 under \$1,000,000	\$1,000,000 under \$5,000,000	\$5,000,000 under \$10,000,000	\$10,000,000 and over
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Total deductions	7,515,097	16,311	85,166	86,360	228,416	314,207	388,609	1,687,566	788,511	3,919,952
Cost of sales and operations	7,117,776	15,619	74,824	77,675	202,365	284,205	353,287	1,563,871	762,745	3,783,184
Export promotion expenses, total	194,241	572	4,745	4,980	15,580	17,532	18,781	66,838	10,881	54,335
Market studies	1,688	2	17	39	48	296	5	631	226	424
Advertising	11,754	6	125	139	780	907	621	5,499	218	3,459
Depreciation	672	4	16	12	84	59	33	367	8	89
Salaries and wages	43,561	147	552	690	1,801	2,628	3,547	13,887	1,609	18,701
Rents	3,329	14	128	102	169	337	518	1,196	111	754
Sales commissions	54,041	118	1,619	1,576	5,869	4,868	5,006	17,704	5,818	11,464
Warehousing	5,407	2	58	26	891	154	65	1,076	306	2,829
Freight (excluding insurance)	16,542	(¹)	536	612	1,183	1,970	1,627	7,365	260	2,989
Compensation of officers	8,374	102	346	517	1,286	1,199	1,145	2,315	405	1,061
Other export promotion expenses	48,872	177	1,347	1,267	3,470	5,116	6,213	16,797	1,920	12,565
Other expenses, total	203,080	120	5,598	3,706	10,471	12,469	16,541	56,857	14,885	82,433
Bad debts	2,752	7	126	43	223	343	389	727	318	575
Taxes	9,970	13	325	406	1,080	1,215	1,394	2,808	575	2,155
Interest	4,782	2	160	53	177	336	479	1,216	731	1,627
Contributions	47	2	1	2	7	6	4	26	(¹)	(¹)
Freight	83,640	10	469	736	2,468	1,635	6,525	27,655	4,594	39,548
Other expenses	101,889	86	4,517	2,467	6,516	8,935	7,750	24,425	8,667	38,527
Total receipts less total deductions	1,565,717	901	20,275	19,868	61,946	80,490	103,991	297,841	176,973	803,431
Net income (less deficit)	1,565,294	901	20,268	19,873	61,941	80,490	103,943	297,734	176,714	803,431
Net income	1,566,012	944	20,607	19,955	62,079	80,494	104,041	297,734	176,726	803,431
Deficit	717	43	339	83	139	4	99	—	12	—
Statutory special deductions, total	42	—	19	—	20	2	—	2	—	(¹)
Net operating loss carryover	41	—	19	—	20	2	—	1	—	(¹)
Dividends received deduction	1	—	—	—	(¹)	(¹)	—	1	—	—
Tax deferred income and income taxable to stockholders	1,565,969	944	20,588	19,955	62,059	80,492	104,041	297,732	176,726	803,431
Total amount deemed distributed	776,180	472	10,204	9,869	30,616	40,031	51,235	146,565	85,460	401,729
Total amount actually distributed	90,919	263	4,734	2,649	8,532	15,322	14,184	25,695	12,450	7,089

¹Less than \$500.

NOTE: See text for "Explanation of Terms" and Description of the Sample and Limitations of the Data."

ALL ACTIVE DISC RETURNS

Table 3.—Assets, Receipts, Deductions, Income, Distributions, and Gross Receipts of the DISC and Related Persons for Current and First-Preceding Year, by Selected Product or Service

(Money amounts are in thousands of dollars)

Selected product or service	Number of returns	Total assets	Qualified assets	Export property	Total liabilities (excluding net worth)	Total qualified export receipts and non-qualified receipts	Qualified export receipts from the sale of export property	Other qualified export receipts	Cost of sales and operations
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
All products and services	2,826	2,825,907	2,816,365	167,415	1,247,233	9,080,392	8,901,691	54,675	7,117,776
Nonmanufactured products and services	231	360,940	360,753	25,592	190,756	2,468,284	2,384,302	11,505	2,262,985
Agricultural products and services	102	302,637	302,490	19,368	158,798	2,266,152	2,191,322	2,480	2,100,097
Fishery products and services	9	1,453	1,453	31	784	17,826	17,717	43	16,019
Metal mining, except iron ores	13	2,727	2,727	135	1,124	6,133	5,427	672	3,699
Iron ores and coal mining products and services	10	27,437	27,435	1,431	16,573	149,364	149,262	83	126,727
Crude petroleum and natural gas products and services	9	3,503	3,498	—	1,326	7,639	7,001	637	4,523
Other nonmetallic minerals products and services	6	6,483	6,483	967	4,396	13,352	13,350	2	7,753
Export management services	3	86	85	—	37	85	—	85	—
Engineering and architectural services	15	5,451	5,451	82	3,229	6,749	181	6,561	3,832
Miscellaneous nonmanufactured products and services	64	11,163	11,131	3,558	4,489	985	41	943	336
Manufactured products	2,595	2,464,966	2,455,612	141,823	1,056,477	6,612,107	6,517,389	43,170	4,854,791
Ordnance and accessories	10	3,002	3,002	51	805	4,528	4,523	(¹)	1,827
Food and kindred products	119	44,178	44,165	3,795	20,570	218,216	216,719	86	178,864
Meat products	22	11,535	11,525	2,752	7,760	70,578	70,456	3	62,164
Canned and preserved fruits, vegetables and sea foods	29	7,207	7,205	26	2,362	42,571	42,437	30	36,277
Grain mill products	9	4,826	4,825	—	500	39,810	39,810	—	34,432
Sugar, confectionery and related products	7	2,201	2,198	—	1,240	1,484	1,351	9	363
Beverages	10	8,351	8,351	205	4,785	17,417	16,983	34	9,853
Miscellaneous food preparations and kindred products	42	10,080	10,059	812	3,923	46,357	45,683	11	35,774
Tobacco manufactures	18	29,963	29,963	2,399	10,814	63,702	63,059	225	36,597
Cigarettes	10	24,403	24,403	2,185	10,400	53,807	53,171	218	32,079
Tobacco and snuff	3	3,583	3,583	63	112	4,483	4,483	—	1,062
Tobacco stemming and redrying	5	1,977	1,977	151	301	5,411	5,404	7	3,457
Textile mill products	91	34,463	34,375	4,817	25,746	97,715	96,857	404	82,813
Broad woven fabric mills, cotton	13	3,191	3,185	276	1,322	6,925	6,924	1	4,365
Broad woven fabric mills, manmade fiber, silk, and wool	5	6,387	6,387	—	5,732	14,821	14,819	2	13,425
Narrow fabrics and other smallwares mills: cotton, wool, silk, and manmade fiber and silk	6	953	953	27	631	4,193	4,193	—	3,453
Dyeing and finishing textiles, except wool fabrics and knit goods	4	1,649	1,649	188	1,226	5,089	4,880	10	3,979
Floor covering mills	4	161	161	—	13	968	944	21	595
Yarn and thread mills	10	870	865	90	543	2,810	2,796	3	2,241
Miscellaneous textile goods	49	21,251	21,175	4,236	16,280	62,908	62,302	368	54,754
Apparel and other finished products made from fabrics and similar materials	41	20,814	20,770	881	15,724	41,566	41,290	132	32,805
Lumber and wood products, except furniture	86	37,368	37,273	3,415	23,264	145,756	145,511	168	121,188
Logging camps and logging contractors	10	5,524	5,524	876	2,712	14,584	14,509	56	11,846
Sawmills and planing mills	31	17,507	17,414	2,799	13,301	68,776	68,731	3	57,895
Millwork, veneer, plywood, and prefabricated structural wood products	24	7,680	7,680	213	2,906	40,270	40,239	19	33,451
Miscellaneous wood products	21	6,656	6,655	30	4,345	22,126	22,031	90	17,996
Furniture and fixtures	12	2,967	2,964	63	1,591	9,560	9,548	11	7,161
Paper and allied products	57	71,625	71,565	3,824	46,905	279,663	275,237	141	218,672
Pulp mills	5	24,731	24,731	2,864	17,509	109,410	105,876	1	83,744
Paper mills, except building paper mills	8	7,921	7,921	80	4,573	36,791	36,423	11	26,194
Paperboard mills	7	9,249	9,222	526	6,152	34,980	34,537	51	29,178
Converted paper and paperboard products, except containers and boxes	27	20,799	20,770	354	13,879	51,364	51,337	25	40,203
Paperboard containers and boxes	5	2,765	2,762	(¹)	259	5,517	5,474	22	844
Building paper and building board mills	5	6,159	6,159	—	4,532	41,623	41,591	32	38,510
Printing, publishing, and allied products	60	26,245	26,102	126	18,075	31,437	31,226	133	16,586
Chemicals and allied products	245	521,236	518,801	28,090	215,014	1,059,561	1,043,303	3,143	735,875
Industrial inorganic and organic chemicals	60	217,783	217,257	17,837	53,614	391,203	379,672	1,376	247,031
Plastics materials and synthetic resins, rubber, and other fibers, except glass	44	120,302	118,445	1,323	50,670	268,697	267,336	758	187,352
Drugs	32	81,158	81,146	2,534	44,783	132,974	132,350	139	87,829
Soap, detergents, and cleaning preparations, perfumes, cosmetics, and other toilet preparations	25	5,657	5,657	15	1,854	11,743	11,735	(¹)	6,318
Paints, varnishes, lacquers, enamels, and allied products	17	1,431	1,428	79	828	4,807	4,787	7	3,247
Gum and wood chemicals	3	3,575	3,575	—	2,928	7,273	7,273	—	6,429
Agricultural chemicals	13	41,316	41,312	2,622	31,272	127,346	125,513	219	110,644
Miscellaneous chemicals products	51	50,013	49,962	3,680	29,065	115,518	114,638	644	87,025
Petroleum refining and related products	14	25,911	25,910	—	11,953	71,386	71,215	171	56,883
Rubber and miscellaneous plastics products	43	15,548	15,542	65	5,527	77,719	77,628	73	59,232
Tires and inner tubes	5	7,146	7,143	30	668	55,878	55,876	2	43,653
Fabricated rubber products, not elsewhere classified	15	4,225	4,221	11	2,039	10,378	10,347	17	6,605
Miscellaneous plastics products	23	4,177	4,177	24	2,820	11,463	11,405	54	8,974

Footnotes at end of table

ALL ACTIVE DISC RETURNS

Table 3.—Assets, Receipts, Deductions, Income, Distributions, and Gross Receipts of the DISC and Related Persons for Current and First-Preceding Year, by Selected Product or Service—Continued

[Money amounts are in thousands of dollars]

Selected product or service	Number of returns	Total assets	Qualified assets	Export property	Total liabilities (excluding net worth)	Total qualified export receipts and non-qualified receipts	Qualified export receipts from the sale of export property	Other qualified export receipts	Cost of sales and operations
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Manufactured products—Continued									
Leather and leather products	32	10,848	10,847	644	8,654	37,257	36,929	13	32,589
Leather tanning and finishing	14	1,631	1,631	—	1,038	7,748	7,746	—	6,319
Footwear, except rubber	5	720	720	—	382	2,340	2,340	—	1,537
Leather goods, not elsewhere classified	13	8,497	8,496	644	7,233	27,169	26,843	13	24,732
Stone, clay, glass, and concrete products	21	26,476	26,465	18,551	12,886	49,805	46,118	3,676	24,893
Primary metal products	86	53,491	53,485	5,226	31,091	180,343	180,051	62	142,576
Ferrous metal products	16	8,679	8,679	115	5,084	16,253	16,252	1	9,645
Smelting and refining of nonferrous metals	5	16,708	16,708	—	7,282	12,480	12,480	—	851
Rolling, drawing, and extruding of nonferrous metals	6	1,283	1,283	—	603	2,603	2,532	—	1,369
Nonferrous foundries	5	459	459	—	171	3,785	3,785	—	3,382
Miscellaneous primary metal products	54	26,362	26,356	5,111	17,951	145,220	145,001	61	127,329
Fabricated metal products, except ordnance, machinery, and transportation equipment	213	62,273	62,261	1,229	34,770	123,890	122,621	913	83,364
Metal cans	3	406	406	—	12	659	653	6	54
Cutlery, hand tools, and general hardware	20	3,528	3,528	5	1,866	5,563	5,527	32	3,266
Heating apparatus (except electric) and plumbing fixtures	24	4,230	4,228	297	2,220	12,112	12,036	30	9,358
Fabricated structural metal products	22	6,521	6,521	—	2,865	9,855	9,613	241	5,039
Screw machine products, and bolts, nuts, screws, rivets and washers	12	2,151	2,150	—	278	2,815	2,778	37	762
Metal stampings	15	1,487	1,487	—	765	2,846	2,845	(1)	1,795
Coating, engraving, and allied services	4	1,239	1,239	—	298	1,425	1,425	—	488
Miscellaneous fabricated wire products	14	9,415	9,415	—	8,095	7,099	7,039	25	2,896
Miscellaneous fabricated metal products	99	33,295	33,286	926	18,372	81,516	80,705	541	59,705
Machinery, except electrical	486	408,601	407,753	7,389	144,454	790,806	781,923	7,178	440,432
Engines and turbines	12	48,757	48,757	3	3,804	94,200	93,126	1,074	26,293
Farm machinery and equipment	37	13,352	13,319	248	5,963	52,892	52,728	143	38,830
Construction, mining, and materials handling machinery and equipment	82	167,119	167,102	5,884	72,833	261,432	259,580	783	154,275
Metallurgical machinery and equipment	37	15,162	15,151	42	8,673	32,281	31,215	1,063	21,617
Special industry machinery, except metalworking machinery	138	51,808	51,751	443	20,517	165,239	163,964	849	116,503
General industrial machinery and equipment	43	16,757	16,718	304	11,384	26,077	25,718	288	19,234
Office, computing, and accounting machines	20	23,053	22,475	152	2,801	32,312	30,205	2,075	7,178
Service industry machines	9	2,534	2,533	19	1,083	3,520	3,453	66	1,981
Miscellaneous machinery, except electrical	108	70,059	69,948	296	17,395	122,852	121,934	837	54,521
Electrical machinery, equipment, and supplies	402	239,397	238,712	5,712	110,149	461,683	453,501	6,645	303,837
Electric transmission and distribution equipment	15	40,789	40,787	104	2,034	38,190	33,701	—	—
Electrical industrial apparatus	31	7,940	7,940	28	4,663	19,052	18,910	141	13,536
Household appliances	20	18,030	18,030	1,871	10,460	36,789	36,704	39	25,407
Electric lighting and wiring equipment	16	2,782	2,768	56	1,798	6,576	6,451	19	5,355
Radio and television receiving sets	6	16,385	16,384	256	8,705	58,157	58,125	27	46,370
Communication equipment	29	19,638	19,625	137	12,203	44,014	43,878	42	34,075
Electronic components and accessories	153	83,544	83,292	1,879	39,593	153,341	151,576	1,577	94,726
Miscellaneous electrical machinery, equipment, and supplies	132	50,289	49,885	1,381	30,692	105,563	104,157	643	76,006
Transportation equipment	197	508,032	507,783	51,088	164,478	1,988,404	1,975,788	5,238	1,590,258
Motor, vehicles and motor vehicle equipment	93	250,986	250,813	5,844	76,294	463,332	459,460	2,868	246,834
Aircraft and parts	66	241,487	241,411	44,365	82,400	1,464,848	1,456,232	2,246	1,297,085
Ship and boat building and repairing	14	1,844	1,844	—	374	6,639	6,570	67	2,814
Railroad equipment	7	939	939	—	693	1,927	1,927	—	1,442
Miscellaneous transportation equipment	17	12,776	12,775	879	4,717	51,659	51,600	56	42,084
Professional, scientific, and controlling instruments; photographic and optical goods, watches and clocks	168	203,742	199,226	734	83,944	493,115	461,059	13,112	369,016
Engineering, laboratory, scientific and research instruments, and associated equipment	49	40,394	40,393	33	11,487	35,324	24,744	10,578	10,274
Instruments for measuring physical characteristics	38	24,159	24,159	29	16,713	32,072	31,512	467	22,178
Optical instruments and lenses	7	1,482	1,482	—	703	2,972	2,969	2	1,822
Surgical, medical, and dental instruments and supplies	47	14,828	14,733	366	5,073	40,215	39,548	562	27,702
Ophthalmic goods	4	2,128	2,125	—	621	4,338	4,333	4	2,569
Photographic equipment and supplies	23	120,750	116,334	306	49,348	378,195	357,953	1,498	304,471
Miscellaneous manufactured products	194	118,787	118,646	3,725	70,063	385,995	383,283	1,647	319,321
Jewelry, silverware, and plated ware	7	1,245	1,245	—	501	8,798	8,797	1	7,950
Musical instruments	13	2,653	2,651	101	1,466	12,399	12,398	(1)	10,246
Toys, amusement, sporting and athletic goods	33	56,824	56,821	1,530	37,000	160,878	159,595	1,015	140,822
Pens, pencils, and other office and artists' materials	8	4,628	4,598	32	3,255	16,527	16,204	(1)	12,932
Miscellaneous manufactured products	133	53,437	53,332	2,062	27,840	187,393	186,289	630	147,370

Footnotes at end of table.

ALL ACTIVE DISC RETURNS

Table 3.—Assets, Receipts, Deductions, Income, Distributions, and Gross Receipts of the DISC and Related Persons for Current and First-Preceding Year, by Selected Product or Service—Continued

(Money amounts are in thousands of dollars)

Selected product or service	Total export promotion and other expenses	Export promotion expenses	Net income	Deficit	Tax deferred income and income taxable to stock holders	DISC income subject to deferral computation	Total amount deemed distributed
	(10)	(11)	(12)	(13)	(14)	(15)	(16)
All products and services	397,321	194,241	1,566,012	717	1,565,969	1,565,862	776,180
Nonmanufactured products and services	35,299	13,774	170,226	227	170,226	170,226	85,114
Agricultural products and services	21,426	7,235	144,629	(¹)	144,628	144,628	72,314
Fishery products and services	1,124	90	683	—	683	683	342
Metal mining, except iron ores	783	152	1,651	—	1,651	1,650	826
Iron ores and coal mining products and services	7,325	4,160	15,358	46	15,358	15,358	7,680
Crude petroleum and natural gas products and services	8	3	3,108	—	3,108	3,108	1,554
Other nonmetallic minerals products and services	3,622	1,676	1,977	—	1,977	1,977	988
Export management services	4	(¹)	81	—	81	81	40
Engineering and architectural services	701	363	2,261	45	2,261	2,261	1,130
Miscellaneous nonmanufactured products and services	305	94	480	136	480	480	240
Manufactured products	362,022	180,467	1,395,784	490	1,395,742	1,395,635	891,066
Ordnance and accessories	245	118	2,473	18	2,473	2,473	1,166
Food and kindred products	13,193	6,893	26,217	59	26,205	26,191	13,109
Meat products	3,794	1,757	4,620	—	4,607	4,607	2,304
Canned and preserved fruits, vegetables and sea foods	901	442	5,432	39	5,432	5,431	2,716
Grain mill products	852	146	4,526	—	4,526	4,526	2,263
Sugar, confectionery and related products	89	—	1,030	—	1,030	1,021	519
Beverages	3,652	3,019	3,912	—	3,912	3,908	1,958
Miscellaneous food preparations and kindred products	3,905	1,529	6,698	20	6,698	6,698	3,349
Tobacco manufactures	8,606	4,370	18,499	—	18,499	18,499	9,249
Cigarettes	8,238	4,203	13,491	—	13,491	13,491	6,745
Tobacco and snuff	64	2	3,357	—	3,357	3,357	1,679
Tobacco stemming and redrying	304	165	1,651	—	1,651	1,651	825
Textile mill products	5,455	2,987	9,467	21	9,467	9,467	4,692
Broad woven fabric mills, cotton	600	351	1,981	21	1,981	1,981	971
Broad woven fabric mills, manmade fiber, silk, and wool	481	5	915	—	915	915	457
Narrow fabrics and other smallwares mills: cotton, wool, silk, and manmade fiber and silk	225	151	516	—	516	516	257
Dyeing and finishing textiles, except wool fabrics and knit goods	401	258	709	—	709	709	354
Floor covering mills	141	21	232	—	232	232	116
Yarn and thread mills	276	169	293	—	293	293	147
Miscellaneous textile goods	3,332	2,032	4,822	—	4,822	4,822	2,389
Apparel and other finished products made from fabrics and similar materials	4,119	1,956	4,678	36	4,678	4,678	2,339
Lumber and wood products, except furniture	6,911	4,600	17,665	7	17,665	17,651	8,785
Logging camps and logging contractors	347	175	2,391	—	2,391	2,391	1,195
Sawmills and planing mills	4,073	3,408	6,809	(¹)	6,809	6,809	3,350
Millwork, veneer, plywood, and prefabricated structural wood products	1,038	302	5,782	—	5,782	5,777	2,893
Miscellaneous wood products	1,453	714	2,684	7	2,684	2,674	1,347
Furniture and fixtures	1,427	1,241	971	—	971	971	486
Paper and allied products	31,557	6,037	29,434	—	29,434	29,432	14,718
Pulp mills	18,615	1,194	7,051	—	7,051	7,051	3,525
Paper mills, except building paper mills	5,721	936	4,876	—	4,876	4,875	2,439
Paperboard mills	3,231	1,933	2,551	—	2,551	2,551	1,276
Converted paper and paperboard products, except containers and boxes	3,006	1,142	8,155	—	8,155	8,154	4,078
Paperboard containers and boxes	945	824	3,728	—	3,728	3,728	1,864
Building paper and building board mills	39	10	3,073	—	3,073	3,073	1,537
Printing, publishing, and allied products	4,880	1,112	9,971	—	9,971	9,971	4,986
Chemicals and allied products	82,734	33,029	241,000	48	241,000	240,971	120,135
Industrial inorganic and organic chemicals	48,067	13,599	96,105	—	96,105	96,079	48,031
Plastics materials and synthetic resins, rubber, and other fibers, except glass	14,539	7,510	66,807	2	66,807	66,806	33,397
Drugs	5,006	2,722	40,181	41	40,181	40,180	19,917
Soap, detergents, and cleaning preparations, perfumes, cosmetics, and other toilet preparations	880	571	4,544	—	4,544	4,544	2,272
Paints, varnishes, lacquers, enamels, and allied products	945	626	615	—	615	615	308
Gum and wood chemicals	236	236	607	—	607	607	304
Agricultural chemicals	4,380	3,381	12,322	—	12,322	12,322	6,161
Miscellaneous chemicals products	8,680	4,384	19,818	5	19,818	19,817	9,744
Petroleum refining and related products	485	411	14,019	—	14,019	14,019	7,009
Rubber and miscellaneous plastics products	6,165	3,021	12,322	—	12,322	12,322	6,161
Tires and inner tubes	4,816	2,058	7,409	—	7,409	7,409	3,704
Fabricated rubber products, not elsewhere classified	369	314	3,404	—	3,404	3,404	1,702
Miscellaneous plastics products	980	649	1,509	—	1,509	1,509	754

Footnotes at end of table

ALL ACTIVE DISC RETURNS

Table 3.—Assets, Receipts, Deductions, Income, Distributions, and Gross Receipts of the DISC and Related Persons for Current and First-Preceding Year, by Selected Product or Service—Continued

[Money amounts are in thousands of dollars]

Selected product or service	Total export promotion and other expenses	Export promotion expenses	Net income	Deficit	Tax deferred income and income taxable to stock holders	DISC income subject to deferral computation	Total amount deemed distributed
	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Manufactured products—Continued							
Leather and leather products	1,923	1,183	2,746	—	2,746	2,745	1,373
Leather tanning and finishing	656	442	774	—	774	774	387
Footwear, except rubber	478	187	325	—	325	325	162
Leather goods, not elsewhere classified	789	554	1,648	—	1,648	1,647	824
Stone, clay, glass, and concrete products	10,335	3,916	14,578	(1)	14,578	14,577	7,289
Primary metal products	13,586	3,851	24,180	—	24,180	24,180	12,090
Ferrous metal products	1,922	1,001	4,686	—	4,686	4,686	2,344
Smelting and refining of nonferrous metals	2,716	1,074	8,913	—	8,913	8,913	4,457
Rolling, drawing, and extruding of nonferrous metals	61	10	1,173	—	1,173	1,173	587
Nonferrous foundries	134	63	269	—	269	269	135
Miscellaneous primary metal products	8,753	1,704	9,138	—	9,138	9,138	4,569
Fabricated metal products, except ordnance, machinery, and transportation equipment	10,122	7,660	30,414	10	30,394	30,383	15,131
Metal cans	11	10	594	—	594	594	297
Cutlery, hand tools, and general hardware	539	486	1,768	9	1,748	1,748	874
Heating apparatus (except electric) and plumbing fixtures	778	516	1,975	—	1,975	1,975	987
Fabricated structural metal products	1,223	850	3,593	(1)	3,593	3,593	1,796
Screw machine products, and bolts, nuts, screws, rivets and washers	125	45	1,928	—	1,928	1,928	964
Metal stampings	95	77	956	—	956	956	478
Coating, engraving, and allied services	6	1	931	—	931	931	466
Miscellaneous fabricated wire products	260	210	3,942	—	3,942	3,932	1,977
Miscellaneous fabricated metal products	7,083	5,465	14,727	—	14,727	14,727	7,292
Machinery, except electrical	49,402	28,863	300,975	3	300,968	300,939	148,700
Engines and turbines	160	76	67,747	—	67,747	67,747	33,851
Farm machinery and equipment	4,181	3,538	9,880	—	9,880	9,880	4,940
Construction, mining, and materials handling machinery and equipment	13,920	6,288	93,238	—	93,230	93,228	45,245
Metalworking machinery and equipment	3,770	3,423	6,893	—	6,893	6,893	3,419
Special industry machinery, except metalworking machinery	12,480	6,198	36,257	1	36,257	36,253	17,976
General industrial machinery and equipment	1,507	803	5,337	—	5,337	5,318	2,678
Office, computing, and accounting machines	1,578	1,212	23,558	2	23,558	23,558	11,779
Service industry machines	299	99	1,240	—	1,240	1,240	496
Miscellaneous machinery, except electrical	11,507	7,226	56,825	1	56,825	56,821	28,316
Electrical machinery, equipment, and supplies	30,689	20,966	127,245	88	127,243	127,242	59,259
Electrical transmission and distribution equipment	1,554	1,178	28,274	—	28,274	28,274	14,134
Electrical industrial apparatus	2,145	482	3,370	(1)	3,370	3,370	1,685
Household appliances	2,819	2,454	8,563	—	8,563	8,563	3,464
Electric lighting and wiring equipment	567	424	657	4	657	657	329
Radio and television receiving sets	4,254	3,984	7,532	—	7,532	7,532	3,766
Communication equipment	2,482	1,692	7,482	25	7,482	7,482	3,741
Electronic components and accessories	9,465	6,228	49,151	—	49,149	49,149	21,585
Miscellaneous electrical machinery, equipment, and supplies	7,402	4,523	22,215	59	22,215	22,215	10,555
Transportation equipment	48,770	33,238	349,462	87	349,462	349,461	174,715
Motor vehicles and motor vehicle equipment	22,823	10,140	193,679	4	193,679	193,678	96,824
Aircraft and parts	22,912	20,485	144,931	80	144,931	144,931	72,465
Ship and boat building and repairing	1,404	1,390	2,421	—	2,421	2,421	1,211
Railroad equipment	135	123	350	—	350	350	175
Miscellaneous transportation equipment	1,496	1,100	8,082	2	8,082	8,082	4,040
Professional, scientific, and controlling instruments; photographic and optical goods, watches and clocks	9,479	5,958	114,621	1	114,620	114,620	57,286
Engineering, laboratory, scientific and research instruments, and associated equipment	1,682	1,081	23,368	—	23,367	23,367	11,684
Instruments for measuring physical characteristics	2,444	1,078	7,451	1	7,451	7,451	3,726
Optical instruments and lenses	131	115	1,019	—	1,019	1,019	509
Surgical, medical, and dental instruments and supplies	3,153	2,561	9,361	(1)	9,361	9,361	4,656
Ophthalmic goods	41	16	1,728	—	1,728	1,728	864
Photographic equipment and supplies	2,029	1,109	71,695	—	71,695	71,695	35,848
Miscellaneous manufactured products	21,939	9,056	44,846	111	44,846	44,843	22,387
Jewelry, silverware, and plated ware	115	34	733	—	733	733	366
Musical instruments	743	271	1,410	—	1,410	1,410	705
Toys, amusement, sporting and athletic goods	4,256	1,843	15,799	—	15,799	15,799	7,900
Pens, pencils, and other office and artists' materials	2,158	1,892	1,437	—	1,437	1,437	719
Miscellaneous manufactured products	14,666	5,016	25,468	111	25,468	25,464	12,697

Footnotes at end of table.

ALL ACTIVE DISC RETURNS

Table 3.—Assets, Receipts, Deductions, Income, Distributions, and Gross Receipts of the DISC and Related Persons for Current and First-Preceding Year, by Selected Product or Service—Continued

(Money amounts are in thousands of dollars)

Selected product or service	Total amount actually distributed		Gross receipts of the DISC from all sources	Gross receipts of the DISC and related U.S. persons derived outside the U.S.				
	Number of returns	Amount		Number of returns	Total amount	Returns with 1st-preceding year receipts		
	(17)	(18)	(19)	(20)	(21)	Number of returns	Current Year receipts	1st-preceding Year receipts
	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
All products and services	598	90,919	21,736,881	2,748	28,443,691	559	17,469,318	14,420,334
Nonmanufactured products and services	44	14,384	4,686,376	170	7,400,938	33	2,863,338	1,581,102
Agricultural products and services	29	8,822	4,172,035	100	6,550,365	21	2,599,415	1,337,546
Fishery products and services	3	43	17,826	9	17,794	**	4,769	2,632
Metal mining, except iron ores	**	**	32,415	13	66,725	3	57,042	77,369
Iron ores and coal mining products and services	4	4,509	372,566	10	670,569	4	193,470	156,756
Crude petroleum and natural gas products and services	**	**	25,565	9	25,552	—	—	—
Other nonmetallic minerals products and services	**	**	23,952	6	23,952	—	—	—
Export management services	**	**	85	3	85	—	—	—
Engineering and architectural services	**	**	38,578	15	42,561	3	6,696	3,571
Miscellaneous nonmanufactured products and services	**	**	3,354	5	3,335	**	1,945	3,227
Manufactured products	554	76,535	17,050,505	2,578	21,042,754	526	14,605,980	12,839,232
Ordinance and accessories	4	193	30,580	10	30,723	**	485	237
Food and kindred products	30	3,253	362,304	119	536,870	27	221,496	201,560
Meat products	5	1,095	104,559	22	109,829	4	38,601	32,723
Canned and preserved fruits, vegetables and sea foods	6	779	54,257	29	97,804	10	76,798	65,323
Grain mill products	**	**	70,109	9	114,876	3	56,235	60,982
Sugar, confectionery and related products	**	**	12,546	7	7,861	—	—	—
Beverages	3	170	26,303	10	37,377	3	25,561	22,496
Miscellaneous food preparations and kindred products	11	831	94,531	42	169,124	7	24,299	20,036
Tobacco manufactures	3	348	222,403	18	256,378	7	168,644	177,651
Cigarettes	**	**	137,644	10	159,694	4	125,876	126,334
Tobacco and snuff	—	—	4,483	3	4,483	—	—	—
Tobacco stemming and redrying	**	**	80,276	5	92,201	**	42,767	51,317
Textile mill products	27	1,165	185,169	91	197,146	13	76,112	43,934
Broad woven fabric mills, cotton	4	99	44,410	13	43,902	4	32,496	13,463
Broad woven fabric mills, manmade fiber, silk, and wool	**	**	25,073	5	24,979	**	14,066	10,000
Narrow fabrics and other smallwares mills: cotton, wool, silk, and manmade fiber and silk	**	**	4,196	6	4,196	**	156	51
Dyeing and finishing textiles, except wool fabrics and knit goods	**	**	20,440	4	19,689	**	4,205	1,286
Floor covering mills	5	75	2,513	4	2,635	—	515	621
Yarn and thread mills	5	75	2,875	10	2,892	—	—	—
Miscellaneous textile goods	10	179	85,663	49	98,854	5	24,675	18,513
Apparel and other finished products made from fabrics and similar materials	6	807	76,655	39	78,681	7	18,472	12,676
Lumber and wood products, except furniture	21	2,651	180,892	85	186,202	15	60,187	39,473
Logging camps and logging contractors	**	**	26,655	10	27,029	**	11,046	7,902
Sawmills and planing mills	9	2,002	74,660	30	77,545	5	29,697	18,783
Millwork, veneer, plywood, and prefabricated structural wood products	7	427	51,371	24	51,369	**	10,395	3,766
Miscellaneous wood products	**	**	28,206	21	30,259	5	9,049	9,022
Furniture and fixtures	**	**	11,292	12	11,021	—	—	—
Paper and allied products	7	402	447,001	57	585,922	14	313,308	207,934
Pulp mills	**	**	131,729	5	148,687	**	117,427	47,315
Paper mills, except building paper mills	**	**	62,916	8	98,450	**	38,348	40,097
Paperboard mills	**	**	43,562	7	65,206	**	38,266	25,636
Converted paper and paperboard products, except containers and boxes	**	**	99,908	27	164,365	7	119,267	94,886
Paperboard containers and boxes	**	**	67,263	5	67,252	—	—	—
Building paper and building board mills	—	—	41,623	5	41,962	—	—	—
Printing, publishing, and allied products	13	2,032	67,102	60	142,746	9	27,481	19,712
Chemicals and allied products	57	11,711	2,193,539	244	2,891,443	63	2,106,177	1,850,676
Industrial inorganic and organic chemicals	9	1,088	792,666	60	1,085,719	19	628,301	547,522
Plastics materials and synthetic resins, rubber, and other fibers, except glass	16	5,417	795,626	44	1,038,647	13	982,932	872,184
Drugs	6	601	179,389	32	285,933	9	235,711	225,299
Soap, detergents, and cleaning preparations, perfumes, cosmetics, and other toilet preparations	6	862	42,537	25	57,839	4	12,155	10,628
Paints, varnishes, lacquers, enamels, and allied products	**	**	6,336	17	6,397	6	1,735	1,280
Gum and wood chemicals	**	**	7,382	3	7,382	**	7,252	6,216
Agricultural chemicals	4	2,269	158,644	12	156,432	3	81,436	48,714
Miscellaneous chemicals products	13	1,448	210,959	51	253,094	8	156,655	138,833
Petroleum refining and related products	**	**	170,278	14	215,573	3	162,053	160,036
Rubber and miscellaneous plastics products	12	1,839	163,936	43	289,510	10	69,417	67,703
Tires and inner tubes	**	**	123,278	5	249,048	**	63,469	62,631
Fabricated rubber products, not elsewhere classified	6	1,761	27,093	15	26,860	**	3,998	3,680
Miscellaneous plastics products	**	**	13,566	23	13,602	5	1,950	1,391

Footnotes at end of table

ALL ACTIVE DISC RETURNS

Table 3.—Assets, Receipts, Deductions, Income, Distributions, and Gross Receipts of the DISC and Related Persons for Current and First-Preceding Year, by Selected Product or Service—Continued

(Money amounts are in thousands of dollars)

Selected product or service	Total amount actually distributed		Gross receipts of the DISC from all sources	Gross receipts of the DISC and related U.S. persons derived outside the U.S.				
	Number of returns	Amount		Number of returns	Total amount	Returns with 1st-preceding year receipts		
						Number of returns	Current year receipts	1st-preceding year receipts
	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
Manufactured products—Continued								
Leather and leather products	10	762	85,271	32	87,064	9	28,779	24,103
Leather tanning and finishing	5	189	18,958	14	20,310	4	8,202	7,960
Footwear, except rubber	—	—	4,618	5	4,626	**	451	255
Leather goods, not elsewhere classified	5	573	61,694	13	62,128	3	20,127	15,889
Stone, clay, glass, and concrete products	4	74	111,229	21	339,783	5	305,283	265,213
Primary metal products	18	1,940	413,732	86	467,226	17	202,481	169,771
Ferrous metal products	4	1,054	101,923	16	120,642	4	56,535	47,822
Smelting and refining of nonferrous metals	**	**	72,561	5	95,569	**	94,982	77,128
Rolling, drawing, and extruding of nonferrous metals	—	—	25,486	6	29,476	—	—	—
Nonferrous foundries	—	—	4,799	5	4,533	—	—	—
Miscellaneous primary metal products	14	872	208,963	54	217,004	10	50,964	44,821
Fabricated metal products, except ordnance, machinery, and transportation equipment	37	3,461	359,465	211	393,929	37	138,453	94,348
Metal cans	**	**	14,135	3	31,957	**	31,748	19,561
Cutlery, hand tools, and general hardware	3	79	15,653	20	15,645	**	1,496	1,046
Heating apparatus (except electric) and plumbing fixtures	5	42	29,722	24	31,164	7	21,705	18,052
Fabricated structural metal products	**	**	40,781	22	41,204	**	247	80
Screw machine products, and bolts, nuts, screws, rivets and washers	**	**	18,277	11	17,653	**	4,459	3,138
Metal stampings	3	60	9,947	15	11,517	4	2,001	1,699
Coating, engraving, and allied services	—	—	7,623	4	7,623	—	—	—
Miscellaneous fabricated wire products	3	2,571	50,734	14	48,548	**	1,607	1,172
Miscellaneous fabricated metal products	19	501	172,595	98	188,617	19	75,191	49,600
Machinery, except electrical	100	22,073	3,887,814	485	4,586,910	106	3,390,427	2,759,277
Engines and turbines	3	32	906,580	12	1,130,261	4	1,043,765	867,993
Farm machinery and equipment	9	2,189	174,936	37	188,621	7	50,349	45,781
Construction, mining, and materials handling machinery and equipment	21	11,393	1,378,867	81	1,657,998	20	1,393,090	1,190,725
Metalworking machinery and equipment	10	507	77,199	37	109,474	11	73,498	68,673
Special industry machinery, except metalworking machinery	25	3,101	452,543	138	479,200	29	102,057	69,717
General industrial machinery and equipment	5	145	53,683	43	57,676	9	12,760	10,834
Office, computing, and accounting machines	5	3,315	275,712	20	284,220	6	227,133	145,275
Service industry machines	—	—	13,561	9	15,823	**	10,325	8,341
Miscellaneous machinery, except electrical	22	1,392	554,733	108	663,636	18	477,449	351,937
Electrical machinery, equipment, and supplies	79	8,808	1,497,195	398	1,737,322	77	843,117	703,131
Electrical transmission and distribution equipment	3	23	299,631	15	334,954	5	326,003	295,725
Electrical industrial apparatus	9	415	39,345	30	43,681	9	14,935	10,956
Household appliances	4	1,158	127,680	20	152,400	7	95,658	88,160
Electric lighting and wiring equipment	**	**	9,310	16	10,066	3	5,527	4,119
Radio and television receiving sets	**	**	93,949	6	76,147	3	75,234	49,090
Communication equipment	7	799	91,582	29	96,310	4	13,355	10,897
Electronic components and accessories	27	4,338	584,008	152	754,173	21	244,241	195,146
Miscellaneous electrical machinery, equipment, and supplies	26	1,959	251,690	130	269,592	25	68,165	49,039
Transportation equipment	48	8,016	5,110,953	193	6,346,957	39	5,564,818	5,351,187
Motor, vehicles and motor vehicle equipment	21	3,839	2,858,927	90	3,859,670	21	3,320,315	2,894,751
Aircraft and parts	17	3,149	2,158,544	66	2,380,551	14	2,192,005	2,413,234
Ship and boat building and repairing	5	839	34,354	14	33,936	**	190	5
Railroad equipment	**	**	6,027	7	6,295	**	359	326
Miscellaneous transportation equipment	4	158	53,101	16	66,505	**	51,949	42,869
Professional, scientific, and controlling instruments; photographic and optical goods, watches and clocks	25	3,071	912,888	167	1,017,075	36	719,510	574,769
Engineering, laboratory, scientific and research instruments, and associated equipment	9	1,734	207,745	49	283,487	10	202,094	158,295
Instruments for measuring physical characteristics	**	**	85,800	38	90,857	8	32,621	24,750
Optical instruments and lenses	—	—	7,491	7	7,552	**	777	477
Surgical, medical, and dental instruments and supplies	8	570	113,158	46	104,540	11	28,911	25,188
Ophthalmic goods	**	**	34,409	4	39,896	**	3,456	1,877
Photographic equipment and supplies	5	495	464,285	23	490,744	4	451,650	364,182
Miscellaneous manufactured products	51	3,660	560,805	193	644,272	31	189,281	115,842
Jewelry, silverware, and plated ware	**	**	13,451	7	13,752	**	263	345
Musical instruments	3	242	20,543	13	20,971	**	9,198	6,579
Toys, amusement, sporting and athletic goods	9	413	237,176	33	256,209	8	46,863	34,210
Pens, pencils, and other office and artists' materials	**	**	17,169	8	24,879	—	—	—
Miscellaneous manufactured products	35	2,635	272,467	132	328,463	20	132,957	74,708

**Data deleted because of the number of returns on which they were based. Deleted data are included in the appropriate totals.

* Less than \$500.

NOTE: See text for "Explanation of Terms" and "Description of the Sample and Limitations of the Data."

ALL ACTIVE DISC RETURNS

Table 4.—Assets, Receipts, Deductions, Income, Distributions, and Gross Receipts of the DISC and Related Persons for Current and First-Preceding Year, by Type of Majority Stockholder, and Size of Assets of Majority Corporate Stockholder

[Money amounts are in thousands of dollars]

Type of majority stockholder and size of assets of majority corporate stockholder	Number of returns	Total assets	Qualified assets	Export property	Total liabilities (excluding net worth)	Total qualified export receipts and non-qualified receipts	Qualified export receipts from the sale of export property	Other qualified export receipts	Cost of sales and operations	Total export promotion and other expenses
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
All returns	2,826	2,825,907	2,816,365	167,415	1,247,233	9,080,392	8,901,691	54,675	7,117,776	397,321
Returns with majority stockholder, total	2,692	2,783,039	2,773,624	160,175	1,216,120	8,947,658	8,770,319	53,568	7,014,045	379,201
Corporate stockholder, total	2,381	2,719,000	2,710,204	150,306	1,173,555	8,671,201	8,500,312	51,072	6,776,238	354,434
Assets zero or not available	871	598,329	597,767	27,273	349,888	2,713,486	2,702,907	7,782	2,377,296	80,679
\$1 under \$100,000	25	7,614	7,608	365	4,597	41,954	40,920	679	34,779	3,552
\$100,000 under \$1,000,000	206	82,074	81,952	2,642	63,995	197,174	194,312	1,456	159,445	17,629
\$1,000,000 under \$5,000,000	372	95,739	95,666	8,577	61,918	262,727	259,499	2,843	202,449	25,384
\$5,000,000 under \$10,000,000	167	80,970	80,949	5,772	57,137	303,913	302,382	1,027	264,981	11,586
\$10,000,000 under \$50,000,000	336	156,724	156,554	9,612	80,942	536,682	460,203	6,420	420,210	36,129
\$50,000,000 under \$100,000,000	98	80,344	80,325	767	43,136	162,635	161,685	315	111,692	8,464
\$100,000,000 under \$250,000,000	120	206,642	206,539	11,315	75,078	429,112	424,548	4,020	259,847	14,712
\$250,000,000 or more	186	1,410,564	1,402,844	83,984	436,866	4,023,518	3,953,857	26,530	2,945,538	156,298
Noncorporate stockholder	290	57,310	56,692	9,267	38,043	252,590	247,014	2,446	218,688	22,030
Type of stockholder not known	21	6,729	6,728	602	4,522	23,867	22,993	51	19,118	2,738
Returns with no majority stockholder	134	42,867	42,741	7,240	31,113	132,734	131,372	1,107	103,731	18,120

Type of majority stockholder and size of assets of majority corporate stockholder	Export promotion expenses	Net income	Deficit	Tax deferred income and income taxable to stockholder	DISC income subject to deferral computation	Total amount deemed distributed	Total amount actually distributed	
	(11)	(12)	(13)	(14)	(15)	(16)	Number of returns	Amount
All returns	194,241	1,566,012	717	1,565,969	1,565,862	776,180	598	90,919
Returns with majority stockholder, total	183,992	1,554,946	534	1,554,923	1,554,819	770,700	565	89,628
Corporate stockholder, total	166,883	1,540,781	253	1,540,758	1,540,658	763,619	500	87,895
Assets zero or not available	43,891	255,656	146	255,634	255,608	127,333	207	31,685
\$1 under \$100,000	2,625	3,628	5	3,628	3,628	1,776	7	1,524
\$100,000 under \$1,000,000	10,202	20,106	6	20,106	20,094	10,050	50	3,039
\$1,000,000 under \$5,000,000	12,895	34,949	55	34,948	34,917	17,389	55	2,259
\$5,000,000 under \$10,000,000	6,474	27,347	1	27,347	27,346	13,528	43	3,362
\$10,000,000 under \$50,000,000	17,768	80,350	8	80,350	80,350	39,807	72	8,668
\$50,000,000 under \$100,000,000	5,430	42,508	29	42,508	42,505	21,256	16	4,531
\$100,000,000 under \$250,000,000	8,406	154,554	1	154,554	154,554	77,256	18	5,895
\$250,000,000 or more	59,191	921,681	—	921,681	921,655	455,223	32	26,930
Noncorporate stockholder	14,867	12,127	256	12,127	12,123	6,062	**65	**1,733
Type of stockholder not known	2,241	2,038	26	2,038	2,038	1,019	**	**
Returns with no majority stockholder	10,249	11,066	183	11,047	11,043	5,480	33	1,291

Type of majority stockholder and size of assets of majority corporate stockholder	Gross receipts of the DISC from all sources	Gross receipts of the DISC and related U.S. persons derived outside the U.S.			
		Number of returns	Total amount	Returns with 1st-preceding year receipts	
				Number of returns	1st-preceding year receipts
	(19)	(20)	(21)	(22)	(23)
All returns	21,736,881	2,748	28,443,691	559	17,469,318
Returns with majority stockholder, total	21,577,242	2,616	28,283,409	548	17,456,205
Corporate stockholder, total	21,273,077	2,319	27,957,656	520	17,401,384
Assets zero or not available	4,249,041	845	4,890,576	161	3,044,901
\$1 under \$100,000	60,720	23	58,595	5	28,414
\$100,000 under \$1,000,000	265,843	202	484,032	35	331,161
\$1,000,000 under \$5,000,000	455,097	362	488,259	65	118,133
\$5,000,000 under \$10,000,000	517,025	160	579,169	37	273,775
\$10,000,000 under \$50,000,000	1,188,611	330	1,318,527	78	665,333
\$50,000,000 under \$100,000,000	542,137	98	666,318	25	290,254
\$100,000,000 under \$250,000,000	2,505,589	114	3,166,339	41	1,569,361
\$250,000,000 or more	11,489,013	185	16,305,841	73	11,080,052
Noncorporate stockholder	273,399	280	275,356	28	54,821
Type of stockholder not known	30,767	17	50,398	—	—
Returns with no majority stockholder	159,639	132	160,282	11	13,114

**Identifies (a) size classes for which data were deleted because of the number of returns on which they were based and (b) combined frequencies or amounts that include the data thus deleted from another size class.

NOTE: See text for "Explanation of Terms" and "Description of the Sample and Limitations of the Data."

ALL ACTIVE DISC RETURNS

Table 5.—Assets, Receipts, Deductions, Income, Distributions, and Gross Receipts of the DISC and Related Persons for Current and First-Preceding Year, by Size of Gross Receipts of the DISC

(Money amounts are in thousands of dollars)

Size of gross receipts of the DISC	Number of returns	Total assets	Qualified assets	Export property	Total liabilities (excluding net worth)	Total qualified export receipts and non-qualified receipts	Qualified export receipts from the sale of export property	Other qualified export receipts	Cost of sales and operations	Total export promotion and other expenses
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Total	2,826	2,825,907	2,816,365	167,415	1,247,233	9,080,392	8,901,691	54,675	7,117,776	397,321
Zero receipts	65	1,168	1,139	2	1,044	(¹)	—	(¹)	—	120
\$1 under \$50,000	251	4,440	4,395	206	2,165	5,136	4,807	324	2,742	788
\$50,000 under \$250,000	567	42,691	42,621	696	19,631	65,743	63,917	1,645	42,875	5,903
\$250,000 under \$1,000,000	775	148,131	147,766	8,743	86,591	304,245	297,542	5,415	219,394	31,978
\$1,000,000 under \$10,000,000	894	536,493	535,300	27,876	294,422	1,509,722	1,490,246	13,423	1,133,718	118,661
\$10,000,000 under \$100,000,000	240	926,448	925,939	68,741	512,546	2,575,140	2,477,423	21,300	1,977,100	128,776
\$100,000,000 under \$250,000,000	19	383,563	380,645	21,258	85,951	973,781	954,917	3,720	672,989	67,523
\$250,000,000 or more	15	782,972	778,558	39,893	244,882	3,646,625	3,612,837	8,848	3,068,957	43,572

Size of gross receipts of the DISC	Export promotion expenses	Net income	Deficit	Tax deferred income and income taxable to stockholders	DISC income subject to deferral computation	Total amount deemed distributed	Total amount actually distributed		Gross receipts of the DISC from all sources
	(11)	(12)	(13)	(14)	(15)	(16)	Number of returns	Amount	(19)
Total	194,241	1,566,012	717	1,565,969	1,565,862	776,180	598	90,919	21,736,881
Zero receipts	65	—	120	—	—	—	—	—	—
\$1 under \$50,000	431	1,876	271	1,876	1,875	921	46	244	5,787
\$50,000 under \$250,000	3,571	17,026	61	17,005	16,998	8,481	127	2,213	78,867
\$250,000 under \$1,000,000	18,143	53,015	142	53,005	52,983	26,081	166	6,155	423,049
\$1,000,000 under \$10,000,000	70,906	257,421	77	257,409	257,359	127,439	194	27,520	2,970,691
\$10,000,000 under \$100,000,000	59,108	469,309	46	469,308	469,308	229,563	61	45,289	6,566,771
\$100,000,000 under \$250,000,000	15,697	233,269	—	233,269	233,243	116,648	**4	**9,498	2,751,819
\$250,000,000 or more	26,320	534,096	—	534,096	534,096	267,048	**	**	8,939,897

Size of gross receipts of the DISC	Gross receipts of the DISC and related U.S. persons derived outside the U.S.				
	Number of returns	Total amount	Returns with 1st-preceding year receipts		
			Number of returns	Current year receipts	1st-preceding year receipts
	(20)	(21)	(22)	(23)	(24)
Total	2,748	28,443,691	559	17,469,318	14,420,334
Zero receipts	—	—	—	—	—
\$1 under \$50,000	250	16,812	21	7,334	4,439
\$50,000 under \$250,000	562	125,048	68	50,471	48,634
\$250,000 under \$1,000,000	771	585,718	113	156,824	93,534
\$1,000,000 under \$10,000,000	893	3,493,224	233	1,320,077	1,058,882
\$10,000,000 under \$100,000,000	240	8,369,707	100	4,127,302	3,384,486
\$100,000,000 under \$250,000,000	18	4,743,087	**24	**11,807,311	**9,830,360
\$250,000,000 or more	14	11,110,094	**	**	**

**Identifies (a) size classes for which data were deleted because of the number of returns on which they were based and (b) combined frequencies or amounts that include the data thus deleted from another size class.

¹ Less than \$500.

NOTE: See text for "Explanation of Terms" and "Description of the Sample and Limitations of the Data."

ALL ACTIVE DISC RETURNS

Table 6.—Assets, Receipts, Deductions, Income, Distributions, and Gross Receipts of the DISC and Related Persons for Current and First-Preceding Year, by Month Accounting Period Ended

Part I.—All Returns

[Money amounts are in thousands of dollars]

Month accounting period ended	Number of returns	Total assets	Qualified assets	Export property	Total liabilities (excluding net worth)	Total qualified export receipts and non-qualified receipts	Qualified export receipts from the sale of export property	Other qualified export receipts	Cost of sales and operations	Total export promotion and other expenses
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Total	2,826	2,825,907	2,816,365	167,415	1,247,233	9,080,392	8,901,691	54,675	7,117,776	397,321
July 1972	78	27,190	27,189	868	17,745	39,062	38,386	255	24,824	4,230
August 1972	39	11,930	11,928	53	6,444	25,785	25,680	50	15,097	4,331
September 1972	111	58,726	58,723	4,031	46,264	82,454	82,172	139	63,827	5,567
October 1972	125	87,122	87,094	409	33,382	158,135	156,885	1,013	104,595	13,899
November 1972	65	44,730	44,729	262	21,577	94,391	83,847	10,541	56,291	7,269
December 1972	874	1,003,538	998,187	66,641	465,970	2,853,534	2,797,190	20,173	2,143,218	148,579
January 1973	560	933,757	930,718	72,854	349,029	2,724,502	2,698,440	13,424	2,063,017	127,452
February 1973	168	116,574	116,054	2,106	36,109	204,836	203,803	461	98,762	11,642
March 1973	237	159,033	158,786	4,717	61,068	295,823	292,087	3,306	175,541	21,351
April 1973	170	103,337	103,136	6,202	44,184	581,737	575,855	3,458	502,116	17,249
May 1973	125	59,413	59,390	4,619	21,922	346,986	346,986	1,373	301,819	7,067
June 1973	274	220,556	220,430	4,653	143,540	1,673,148	1,671,085	482	1,568,669	28,685

Month accounting period ended	Export promotion expenses	Net income	Deficit	Tax deferred income and income taxable to stockholders	DISC income subject to deferral computation	Total amount deemed distributed	Total amount actually distributed		Gross receipts of the DISC from all sources
	(11)	(12)	(13)	(14)	(15)	(16)	Number of returns	Amount	(19)
Total	194,241	1,566,012	717	1,565,969	1,565,862	776,180	598	90,919	21,736,881
July 1972	1,908	10,008	1	10,008	10,008	5,004	12	1,157	118,054
August 1972	2,800	6,357	(¹)	6,357	6,357	3,179	6	321	75,422
September 1972	3,638	13,270	11	13,270	13,270	6,616	22	467	222,022
October 1972	5,428	39,641	(¹)	39,641	39,640	19,723	20	1,896	642,878
November 1972	1,519	30,811	(¹)	30,811	30,808	15,391	17	2,465	285,539
December 1972	80,672	562,133	397	562,113	562,100	278,396	193	32,646	7,584,885
January 1973	55,512	534,132	99	534,130	534,098	263,966	79	24,387	6,416,917
February 1973	5,489	94,451	19	94,450	94,450	46,604	42	5,129	1,071,346
March 1973	12,130	99,036	104	99,016	99,013	49,472	47	4,979	1,435,784
April 1973	7,076	62,373	1	62,373	62,360	31,172	37	5,609	1,044,992
May 1973	3,461	38,102	2	38,102	38,088	18,948	40	5,259	808,631
June 1973	14,608	75,698	83	75,697	75,670	37,710	83	6,605	2,030,412

Month accounting period ended	Gross receipts of the DISC and related U.S. persons derived outside the U.S.				
	Number of returns	Total amount	Returns with 1st-preceding year receipts		
			Number of returns	Current year receipts	1st-preceding year receipts
	(20)	(21)	(22)	(23)	(24)
Total	2,748	28,443,691	559	17,469,318	14,420,334
July 1972	75	148,454	9	42,128	38,104
August 1972	37	87,844	4	20,618	14,771
September 1972	105	257,969	21	66,283	53,088
October 1972	123	682,580	15	37,777	39,759
November 1972	64	425,759	8	308,461	271,443
December 1972	845	8,973,139	185	6,502,639	5,665,368
January 1973	544	8,359,181	140	6,116,205	5,555,388
February 1973	164	1,398,184	29	1,096,083	890,236
March 1973	233	1,732,819	35	422,806	288,987
April 1973	168	1,389,886	29	415,413	309,149
May 1973	119	2,682,807	17	471,065	356,585
June 1973	271	2,305,068	67	1,969,840	937,456

Footnotes at end of table

ALL ACTIVE DISC RETURNS

Table 6.—Assets, Receipts, Deductions, Income, Distributions, and Gross Receipts of the DISC and Related Persons for Current and First-Preceding Year, by Month Accounting Period Ended—Continued
Part II.—Full Year Returns

[Money amounts are in thousands of dollars]

Month accounting period ended	Number of returns	Total assets	Qualified assets	Export property	Total liabilities (excluding net worth)	Total qualified export receipt and non-qualified receipts	Qualified export receipts from the sale of export property	Other qualified export receipts	Cost of sales and operations	Total export promotion and other expenses
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Total	1,236	2,010,849	2,002,102	132,803	837,635	7,391,202	7,239,732	32,496	5,973,278	290,340
July 1972	**	**	**	**	**	**	**	**	**	**
August 1972	—	—	—	—	—	—	—	—	—	—
September 1972	—	—	—	—	—	—	—	—	—	—
October 1972	—	—	—	—	—	—	—	—	—	—
November 1972	**	**	**	**	**	**	**	**	**	**
December 1972	388	744,253	739,142	45,565	296,197	2,136,429	2,088,825	14,633	1,571,513	111,322
January 1973	216	732,653	729,661	69,214	275,297	2,404,170	2,383,201	9,074	1,899,227	103,398
February 1973	82	40,163	40,092	1,841	21,190	101,599	100,664	414	70,205	8,464
March 1973	159	142,566	142,323	4,508	53,519	251,190	247,609	3,172	142,834	18,297
April 1973	115	90,149	89,958	2,629	36,276	538,839	533,054	3,427	465,895	15,843
May 1973	87	51,515	51,494	4,545	17,841	319,560	248,892	1,322	279,546	5,892
June 1973	186	209,276	209,160	4,502	137,286	1,639,117	1,637,190	455	1,544,018	27,115

Month accounting period ended	Export promotion expenses	Net income	Deficit	Tax deferred income and income taxable to stockholders	DISC income subject to deferral computation	Total amount deemed distributed	Total amount actually distributed		Gross receipts of the DISC from all sources
	(11)	(12)	(13)	(14)	(15)	(16)	Number of returns	Amount	(19)
Total	137,009	1,127,882	297	1,127,859	1,127,760	558,283	300	58,105	15,657,581
July 1972	**	**	**	**	**	**	**	**	**
August 1972	—	—	—	—	—	—	—	—	—
September 1972	—	—	—	—	—	—	—	—	—
October 1972	—	—	—	—	—	—	—	—	—
November 1972	**	**	**	**	**	**	**	**	**
December 1972	60,443	453,785	190	453,784	453,771	224,510	86	23,094	5,686,771
January 1973	39,845	401,546	1	401,544	401,514	197,836	35	15,459	4,732,422
February 1973	3,265	22,930	—	22,930	22,930	11,442	19	806	253,063
March 1973	9,931	90,135	75	90,115	90,112	45,021	35	4,695	1,330,181
April 1973	6,795	57,102	1	57,102	57,089	28,536	27	5,446	988,406
May 1973	3,085	34,122	1	34,122	34,109	16,958	30	4,800	771,142
June 1973	13,641	68,015	31	68,014	67,987	33,871	68	3,805	1,890,920

Month accounting period ended	Gross receipts of the DISC and related U.S. persons derived outside the U.S.				
	Number of returns	Total amount	Returns with 1st-preceding year receipts		
			Number of returns	Current year receipts	1st-preceding year receipts
	(20)	(21)	(22)	(23)	(24)
Total	1,210	21,089,936	322	14,471,121	11,894,033
July 1972	**	**	**	**	**
August 1972	—	—	—	—	—
September 1972	3	4,676	—	—	—
October 1972	—	—	—	—	—
November 1972	**	**	**	**	**
December 1972	376	6,988,474	110	5,958,014	5,177,455
January 1973	212	6,044,914	72	5,081,184	4,737,316
February 1973	82	343,259	16	199,216	121,850
March 1973	156	1,609,481	24	404,671	277,730
April 1973	113	1,333,177	26	412,790	306,777
May 1973	83	2,628,686	15	452,988	340,579
June 1973	185	2,137,271	59	1,962,257	932,327

**Data deleted because of the number of returns on which they were based. Deleted data are included in the appropriate totals.

* Less than \$500.

NOTE: See text for "Explanation of Terms" and "Description of the Sample and Limitations of the Data."

ALL ACTIVE DISC RETURNS
Table 7.—Assets, Receipts, Deductions, Income, Distributions, and Gross Receipts of the DISC by Selected Major Product or Service, by Type of Majority Stockholder, and Size of Assets of Majority Corporate Stockholder

(Money amounts are in thousands of dollars)

Selected major product or service, type of stockholder and size of assets of majority corporate stockholder	Number of returns	Total assets	Export property	Total qualified export receipts and non-qualified receipts	Qualified export receipts from the sale of export property	Cost of sales and operations	Total export promotion and other expenses	Export promotion expenses	Net income	Tax deferred income and income taxable to stockholders	DISC income subject to deferral computation	Total amount deemed distributed	Total amount actually distributed	Gross receipts of the DISC from all sources
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	
All Products and Services														
All returns	2,826	2,825,907	167,415	9,080,392	8,890,169	7,117,776	397,321	194,241	1,566,012	1,565,969	1,565,862	776,180	90,919	21,736,881
Returns with majority stockholder, total	2,692	2,783,039	160,175	8,947,658	8,770,319	7,014,045	379,201	183,992	1,554,946	1,554,923	1,554,819	770,700	89,628	21,577,242
Corporate stockholders, total	2,381	2,719,000	150,306	8,671,201	8,500,312	6,776,238	354,434	166,883	1,540,781	1,540,758	1,540,658	763,619	87,895	21,273,077
Assets zero or not available	871	598,329	27,273	2,713,486	2,702,907	2,377,296	80,679	43,891	255,656	255,634	255,608	127,333	31,685	4,249,041
\$1 under \$100,000	25	7,614	365	41,954	40,920	34,779	3,552	2,625	3,628	3,628	3,628	1,776	1,524	60,720
\$100,000 under \$1,000,000	206	82,074	2,642	197,174	194,312	159,445	17,629	10,202	20,106	20,106	20,094	10,050	3,039	265,843
\$1,000,000 under \$5,000,000	372	95,739	8,577	262,727	259,499	253,984	25,384	12,895	34,949	34,948	34,917	17,389	2,259	455,097
\$5,000,000 under \$10,000,000	167	80,970	5,772	303,913	302,382	264,981	11,586	6,474	27,347	27,347	27,346	13,528	3,362	517,025
\$10,000,000 under \$50,000,000	336	156,724	9,612	536,682	460,203	420,210	36,129	17,768	80,350	80,350	80,350	39,807	8,668	1,188,611
\$50,000,000 under \$100,000,000	98	80,344	767	182,635	161,685	111,692	8,464	5,430	42,508	42,508	42,505	21,256	4,531	542,137
\$100,000,000 under \$250,000,000	120	206,642	11,315	429,112	424,548	259,847	14,712	8,406	154,554	154,554	154,554	77,256	5,895	2,505,589
\$250,000,000 or more	166	1,410,564	83,984	4,023,518	3,953,857	2,945,538	156,298	59,191	921,681	921,681	921,655	485,223	26,930	11,489,013
Noncorporate stockholders	290	57,310	9,267	252,590	247,014	218,688	22,030	14,867	12,127	12,127	12,123	6,062	1,587	273,399
Type of stockholder not known	21	6,729	602	23,867	22,993	19,118	2,738	2,241	2,038	2,038	2,038	1,019	146	30,767
Returns with no majority stockholder	134	42,867	7,240	132,734	131,372	103,731	18,120	10,249	11,066	11,047	11,043	5,480	1,291	159,639
Nonmanufactured Products and Services														
Total	231	360,940	25,592	2,468,284	2,384,302	2,262,985	35,299	13,774	170,228	170,228	170,226	85,114	14,384	4,686,376
Returns with majority stockholder, total	216	354,849	22,828	2,441,081	2,357,982	2,242,436	30,050	11,092	168,822	168,822	168,820	84,411	14,279	4,650,200
Corporate stockholders, total	183	349,177	22,466	2,375,935	2,295,975	2,179,651	28,341	10,169	168,078	168,078	168,077	84,039	14,126	4,584,474
Assets zero or not available	74	209,864	14,375	1,795,509	1,792,342	1,711,262	19,229	6,289	65,088	65,088	65,086	32,544	6,416	2,141,225
\$1 under \$100,000	3	56	—	147	—	123	5	2	24	24	24	12	—	147
\$100,000 under \$1,000,000	16	4,450	1,087	39,446	38,481	36,129	1,938	63	1,380	1,380	1,380	690	322	44,231
\$1,000,000 under \$5,000,000	30	11,685	1,412	45,232	43,110	39,201	3,278	180	2,806	2,806	2,806	1,403	180	51,863
\$5,000,000 under \$10,000,000	13	5,500	1,053	42,204	41,433	39,665	582	233	1,958	1,958	1,958	979	183	76,962
\$10,000,000 under \$50,000,000	22	25,323	4,179	108,075	36,945	94,061	921	370	13,093	13,093	13,093	6,546	712	350,351
\$50,000,000 under \$100,000,000	**15	**9,942	—	**10,502	**9,307	**2,514	**267	**32	**7,723	**7,723	**7,723	**3,861	**18	**578,879
\$100,000,000 under \$250,000,000	**	—	—	—	—	—	—	—	—	—	—	—	—	—
\$250,000,000 or more	10	82,357	360	334,820	334,358	256,694	2,119	2,002	76,007	76,007	76,007	38,004	6,295	1,340,816
Noncorporate stockholders	29	5,432	156	61,664	58,525	59,449	1,563	777	744	744	744	372	152	62,244
Type of stockholder not known	4	240	205	3,482	3,482	3,337	147	145	—	—	—	—	—	3,482
Returns with no majority stockholder	15	6,091	2,764	27,203	26,320	20,549	5,249	2,682	1,406	1,406	1,406	703	106	36,176
Agricultural products and services														
All returns	102	302,637	19,388	2,266,152	2,191,322	2,100,097	21,426	7,235	144,629	144,628	144,628	72,314	8,822	4,172,035
Returns with majority stockholder, total	98	299,613	17,694	2,257,743	2,182,914	2,092,397	21,084	7,036	144,262	144,262	144,262	72,131	8,820	4,161,136
Corporate stockholders, total	83	294,247	17,335	2,195,675	2,122,469	2,032,452	19,639	6,236	143,584	143,584	143,584	71,792	8,674	4,098,488
Assets zero or not available	36	188,297	9,815	1,682,359	1,680,735	1,605,707	14,824	4,803	61,828	61,828	61,828	30,914	5,532	2,010,097
\$1 under \$100,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$100,000 under \$1,000,000	6	3,163	965	29,263	28,424	27,277	1,205	3	781	781	781	390	322	33,792
\$1,000,000 under \$5,000,000	17	7,764	1,323	33,726	33,657	29,742	1,887	753	2,097	2,097	2,097	1,048	164	40,257
\$5,000,000 under \$10,000,000	5	4,282	1,053	40,895	40,789	38,884	395	233	1,616	1,616	1,616	808	183	75,262
\$10,000,000 under \$50,000,000	**12	**23,984	**4,179	**102,879	**32,695	**89,538	**962	**369	**12,378	**12,378	**12,378	**6,189	**712	**345,967
\$50,000,000 under \$100,000,000	**	—	—	—	—	—	—	—	—	—	—	—	—	—
\$100,000,000 under \$250,000,000	3	6,088	—	7,358	7,354	2,514	220	32	4,625	4,625	4,625	2,312	—	453,491
\$250,000,000 or more	4	60,669	—	299,196	298,815	238,790	147	42	60,259	60,259	60,259	30,130	1,760	1,139,622
Noncorporate stockholders	**15	**5,366	**360	**62,067	**60,444	**59,945	**1,445	**800	**678	**678	**678	**339	**146	**62,647
Type of stockholder not known	**	—	—	—	—	—	—	—	—	—	—	—	—	—
Returns with no majority stockholder	4	3,024	1,694	8,409	8,408	7,700	342	198	366	366	366	183	2	10,899

Footnotes at end of table.

ALL ACTIVE DISC RETURNS

Table 7.—Assets, Receipts, Deductions, Income, Distributions and Gross Receipts of the DISC, by Selected Major Product or Service, by Type of Majority Stockholder, and Size of Assets of Majority Corporate Stockholder—Continued

[Money amounts are in thousands of dollars]

Selected major product or service, type of stockholder and size of assets of majority corporate stockholder	Number of returns	Total assets	Export property	Total qualified export receipts and non-qualified receipts	Qualified export receipts from the sale of export property	Cost of sales and operations	Total export promotion and other expenses	Export promotion expenses	Net income	Tax deferred income and income taxable to stockholders	DISC income subject to deferral computation	Total amount actually deemed distributed	Total amount actually distributed	Gross receipts of the DISC from all sources
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Manufactured Products														
Total														
All returns	2,595	2,464,966	141,923	6,612,107	6,517,389	4,954,791	362,022	180,467	1,395,784	1,395,742	1,395,635	691,066	76,535	17,050,505
Returns with majority stockholder, total	2,476	2,228,191	137,347	6,506,577	6,412,336	4,771,609	349,151	172,900	1,386,124	1,386,101	1,385,998	686,289	75,349	16,927,042
Corporate stockholders, total	2,198	2,369,824	127,840	6,295,266	6,204,337	4,596,588	326,094	156,714	1,372,680	1,372,581	1,372,581	679,580	73,769	16,686,602
Assets zero or not available	797	386,465	12,698	917,977	910,955	666,034	61,450	37,602	190,569	190,547	190,522	94,789	25,269	2,107,817
\$1 under \$100,000	222	77,559	365	41,807	40,920	34,656	3,547	2,624	3,604	3,604	3,604	1,764	1,524	60,573
\$100,000 under \$1,000,000	190	77,628	1,555	157,728	155,631	125,315	15,691	10,139	18,726	18,714	18,714	9,360	2,717	221,612
\$1,000,000 under \$5,000,000	342	84,055	7,165	217,495	216,369	163,248	22,106	10,399	32,143	32,142	32,111	15,986	2,079	403,234
\$5,000,000 under \$10,000,000	154	75,470	4,719	261,709	260,949	225,316	11,003	6,241	25,389	25,389	25,388	12,549	3,179	440,063
\$10,000,000 under \$50,000,000	314	131,401	5,433	428,607	423,259	326,149	35,208	17,398	67,257	67,257	67,257	33,261	7,956	888,259
\$50,000,000 under \$100,000,000	97	79,964	1,767	162,257	161,307	111,692	8,419	5,430	42,176	42,176	42,173	21,090	4,531	593,567
\$100,000,000 under \$250,000,000	106	197,080	11,315	418,988	415,619	257,333	14,491	8,374	147,164	147,164	147,164	73,561	1,935,280	1,535,280
\$250,000,000 or more	176	1,328,207	83,623	3,688,697	3,619,498	2,688,844	154,180	57,189	845,674	845,674	845,648	417,220	20,635	10,148,197
Noncorporate stockholders	261	51,878	9,111	190,926	188,489	159,239	20,467	14,090	11,383	11,379	11,379	5,690	1,434	211,155
Type of stockholder not known	17	6,488	397	20,395	19,511	15,781	2,591	2,096	2,038	2,038	2,038	1,019	146	27,284
Returns with no majority stockholder	119	36,776	4,475	105,530	105,053	83,183	12,871	7,568	9,660	9,641	9,637	4,777	1,186	123,463
Food and kindred products														
All returns	119	44,178	3,795	216,216	216,719	178,864	13,193	6,893	26,217	26,205	26,191	13,109	3,253	362,304
Returns with majority stockholder, total	115	43,968	3,783	213,168	211,673	174,026	13,132	6,856	26,070	26,069	26,056	13,041	3,253	357,256
Corporate stockholders, total	104	42,916	3,731	206,511	205,078	168,185	12,499	6,340	25,886	25,885	25,872	12,949	3,247	350,598
Assets zero or not available	36	6,862	444	43,784	43,637	37,425	2,095	1,041	4,323	4,319	4,319	2,164	811	54,963
\$1 under \$100,000	**7	**2,008	**	**5,156	**5,146	**4,181	**165	**100	**810	**810	**802	**409	**43	**6,857
\$100,000 under \$1,000,000	**	**	**	**	**	**	**	**	**	**	**	**	**	**
\$1,000,000 under \$5,000,000	15	5,531	1,768	26,695	26,541	22,806	2,201	989	1,689	1,688	1,688	844	234	32,677
\$5,000,000 under \$10,000,000	9	5,899	98	51,475	51,401	47,156	953	243	3,362	3,362	3,362	1,681	339	56,010
\$10,000,000 under \$50,000,000	**21	**9,436	**896	**52,539	**52,539	**43,267	**1,730	**865	**7,596	**7,596	**7,596	**3,798	**1,344	82,751
\$50,000,000 under \$100,000,000	**	**	**	**	**	**	**	**	**	**	**	**	**	**
\$100,000,000 under \$250,000,000	4	2,293	525	2,612	2,582	2,274	338	337	2,274	2,274	2,274	1,137	39	16,895
\$250,000,000 or more	12	10,888	52	24,197	23,231	13,348	5,018	2,766	5,832	5,832	5,832	2,916	438	100,455
Noncorporate stockholders	11	1,052	52	6,657	6,595	5,840	633	516	184	184	184	92	7	6,658
Type of stockholder not known	**	**	**	**	**	**	**	**	**	**	**	**	**	**
Returns with no majority stockholder	4	210	11	5,048	5,046	4,839	62	37	147	136	135	68	—	5,048
Lumber and wood products, except furniture														
All returns	86	37,368	3,415	145,756	145,511	121,188	6,911	4,600	17,665	17,665	17,651	8,785	2,651	180,892
Returns with majority stockholder, total	72	27,159	1,379	121,437	121,292	102,731	3,104	1,075	15,609	15,609	15,595	7,803	2,403	156,009
Corporate stockholders, total	63	24,647	1,317	108,687	108,563	92,174	2,465	795	14,054	14,054	14,054	7,026	2,174	137,294
Assets zero or not available	26	9,240	877	37,777	37,725	30,173	842	279	6,769	6,769	6,768	3,385	1,324	44,088
\$1 under \$100,000	**	**	**	**	**	**	**	**	**	**	**	**	**	**
\$100,000 under \$1,000,000	6	1,656	256	3,423	3,423	2,740	325	27	358	358	358	179	47	8,963
\$1,000,000 under \$5,000,000	15	3,661	7	16,338	16,320	13,515	588	140	2,234	2,234	2,234	1,124	159	21,239
\$5,000,000 under \$10,000,000	7	1,535	—	12,626	12,606	10,444	221	42	1,961	1,961	1,961	980	483	22,331
\$10,000,000 under \$50,000,000	**9	**8,556	**177	**38,524	**38,490	**35,301	**489	**306	**2,732	**2,732	**2,732	**1,358	**160	**40,674
\$50,000,000 under \$100,000,000	**	**	**	**	**	**	**	**	**	**	**	**	**	**
\$100,000,000 under \$250,000,000	**	**	**	**	**	**	**	**	**	**	**	**	**	**
\$250,000,000 or more	9	2,512	62	12,750	12,730	10,556	639	280	1,554	1,554	1,554	777	229	18,714
Noncorporate stockholders	**	**	**	**	**	**	**	**	**	**	**	**	**	**
Type of stockholder not known	14	10,209	2,036	24,320	24,218	18,457	3,806	3,524	2,056	2,056	2,056	983	248	24,884
Returns with no majority stockholder	14	10,209	2,036	24,320	24,218	18,457	3,806	3,524	2,056	2,056	2,056	983	248	24,884

Footnotes at end of table.

ALL ACTIVE DISC RETURNS
Table 7.—Assets, Receipts, Deductions, Income, Distributions and Gross Receipts of the DISC by Selected Major Product or Service, by Type of Majority Stockholder, and Size of Assets of Majority Corporate Stockholder—Continued

(Money amounts are in thousands of dollars)

Selected major product or service, type of stockholder and size of assets of majority corporate stockholder	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
	Number of returns	Total assets	Export property	Total qualified export receipts and non-qualified receipts	Qualified export receipts from the sale of export property	Cost of sales and operations	Total export promotion and other expenses	Export promotion expenses	Net income	Tax deferred income taxable to stockholders	DISC income subject to deferral computation	Total amount deemed distributed	Total amount actually distributed	Gross receipts of the DISC from all sources
Manufactured Products—Continued														
Chemicals and allied products														
All returns	245	521,236	28,090	1,059,561	1,043,303	735,875	82,734	33,029	241,000	241,000	240,971	120,135	11,711	2,193,539
Returns with majority stockholder, total	236	519,007	28,090	1,055,508	1,039,257	733,195	82,536	32,917	239,785	239,785	239,756	119,528	11,229	2,180,430
Corporate stockholders, total	208	511,220	25,805	1,027,386	1,011,286	708,691	80,739	31,500	237,957	237,957	237,929	118,613	10,925	2,150,082
Assets zero or not available	63	53,526	590	111,605	111,287	80,903	5,577	3,888	25,126	25,126	25,126	12,300	2,946	217,030
\$1 under \$100,000	6	5,881	351	14,856	14,500	10,483	2,339	1,711	2,034	2,034	2,034	888	7	30,119
\$100,000 under \$1,000,000	15	1,220	3,754	3,854	3,798	3,098	252	189	503	503	501	245	4,167	4,167
\$1,000,000 under \$5,000,000	28	7,989	209	14,678	14,568	4,910	5,658	1,925	4,010	4,010	4,010	2,005	109	63,152
\$5,000,000 under \$10,000,000	13	20,841	2,246	63,864	63,850	58,624	3,340	2,091	1,900	1,900	1,900	950	98	64,916
\$10,000,000 under \$50,000,000	30	13,449	1,071	31,100	30,979	21,847	3,900	2,775	5,353	5,353	5,353	2,477	1,016	44,521
\$50,000,000 under \$100,000,000	8	33,653	479	87,676	87,610	73,796	1,810	1,504	12,070	12,070	12,070	6,035	1,602	150,502
\$100,000,000 under \$250,000,000	11	12,135	1	29,345	28,779	19,200	3,134	1,527	7,012	7,012	7,012	3,506	1,602	93,091
\$250,000,000 or more	34	363,116	20,888	670,410	655,911	455,931	54,530	15,888	179,949	179,949	179,923	89,988	4,259	1,482,584
Noncorporate stockholders	28	77,787	2,265	28,122	27,970	24,500	11,966	1,418	1,827	1,827	1,827	914	303	30,347
Type of stockholder not known	2	1	1	1	1	1	1	1	1	1	1	1	1	1
Returns with no majority stockholder	9	2,229	—	4,053	4,046	2,881	198	112	1,215	1,215	1,215	608	482	13,110
Fabricated metal products, except ordnance, machinery, and transportation equipment														
All returns	213	62,273	1,229	123,890	122,621	83,364	10,122	7,660	30,414	30,394	30,383	15,131	3,461	359,465
Returns with majority stockholder, total	204	61,400	1,188	121,852	120,630	81,810	9,963	7,551	30,089	30,069	30,058	14,969	3,388	357,294
Corporate stockholders, total	188	60,394	1,162	116,043	115,105	76,657	9,385	7,239	29,802	29,782	29,770	14,825	3,360	350,372
Assets zero or not available	70	17,923	791	42,711	42,371	28,215	3,852	2,998	10,644	10,624	10,613	5,246	456	104,081
\$1 under \$100,000	11	843	(1)	2,002	2,002	1,549	186	170	266	266	266	133	18	2,524
\$100,000 under \$5,000,000	28	3,531	35	6,401	6,361	4,064	1,129	849	1,208	1,208	1,208	604	57	16,104
\$5,000,000 under \$10,000,000	16	2,167	—	4,263	4,099	2,984	409	384	871	871	871	435	72	11,527
\$10,000,000 under \$50,000,000	33	8,047	—	24,343	24,214	18,262	2,130	1,658	3,952	3,952	3,952	1,976	218	45,156
\$50,000,000 under \$100,000,000	11	4,734	—	5,491	5,474	2,592	162	130	2,736	2,736	2,736	1,368	—	35,107
\$100,000,000 under \$250,000,000	7	9,491	356	19,669	19,669	15,645	687	459	3,337	3,337	3,337	1,689	—	47,054
\$250,000,000 or more	10	13,659	1,107	11,162	10,915	8,385	1,029	650	6,788	6,788	6,788	3,394	2,540	88,820
Noncorporate stockholders	18	1,107	15	5,509	5,525	5,153	378	252	267	267	267	144	27	15,922
Type of stockholder not known	2	1	1	1	1	1	1	1	1	1	1	1	1	1
Returns with no majority stockholder	9	873	42	2,038	1,992	1,554	159	110	325	325	325	162	74	2,171
Machinery, except electrical														
All returns	486	408,601	7,389	790,005	781,923	440,432	49,402	28,863	300,975	300,968	300,939	148,700	22,073	3,887,814
Returns with majority stockholder, total	467	405,982	7,224	784,242	775,488	435,537	48,947	28,570	298,661	298,661	298,633	148,146	22,028	3,878,646
Corporate stockholders, total	430	400,844	7,078	763,234	756,710	419,590	46,793	26,697	296,528	296,528	296,528	147,491	21,021	3,857,005
Assets zero or not available	161	81,077	466	189,216	186,966	105,300	15,424	11,068	68,493	68,493	68,468	34,196	12,437	777,859
\$1 under \$100,000	9	47,519	53	57,933	57,195	47,791	204	202	6,350	6,350	6,350	35	—	21,065
\$100,000 under \$5,000,000	47	12,947	455	25,482	25,234	16,001	3,096	2,252	4,810	4,810	4,810	2,313	576	70,186
\$5,000,000 under \$10,000,000	60	12,947	455	25,482	25,234	16,001	3,096	2,252	4,810	4,810	4,810	2,313	576	70,186
\$10,000,000 under \$50,000,000	33	9,316	158	20,093	19,991	12,574	1,587	1,153	5,933	5,933	5,933	2,842	632	44,290
\$50,000,000 under \$100,000,000	62	27,057	423	72,844	69,800	50,884	7,218	4,012	14,742	14,742	14,742	7,221	604	154,088
\$100,000,000 under \$250,000,000	20	15,236	48	20,653	20,645	10,982	2,647	2,425	10,050	10,050	10,047	5,027	1,759	100,660
\$250,000,000 or more	22	83,224	5,353	182,843	181,242	99,951	6,202	3,265	76,690	76,690	76,690	38,345	2,780	1,075,686
Noncorporate stockholders	22	123,559	1,103	195,783	195,171	117,166	8,245	3,165	111,370	111,370	111,370	54,656	2,681	1,565,384
Type of stockholder not known	37	5,042	166	19,109	18,778	15,548	2,154	1,671	1,308	1,308	1,308	655	206	21,611
Returns with no majority stockholder	19	2,719	165	6,464	6,435	4,895	455	293	1,114	1,107	1,106	554	45	9,169

Footnotes at end of table.

ALL ACTIVE DISC RETURNS
Table 7.—Assets, Receipts, Deductions, Income, Distributions and Gross Receipts of the DISC by Selected Major Product or Service, by Type of Majority Stockholder, and Size of Assets of Majority Corporate Stockholder—Continued

(Money amounts are in thousands of dollars)

Selected major product or service, type of stockholder and size of assets of majority corporate stockholder	Number of returns	Total assets	Export property	Total qualified export receipts and non-qualified receipts	Qualified export receipts from the sale of export property	Cost of sales and operations	Total export promotion and other expenses	Export promotion expenses	Net income	Tax deferred income and income taxable to stockholders	DISC income subject to deferral computation	Total amount deemed distributed	Total amount actually distributed	Gross receipts of the DISC from all sources
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	
Manufactured Products—Continued Electrical machinery, equipment, and supplies														
All returns.....	402	239,397	5,712	481,883	453,501	303,837	30,689	20,966	127,245	127,243	127,242	59,259	8,808	1,497,195
Returns with majority stockholder, total.....	390	235,207	3,756	443,552	435,484	288,223	29,315	19,756	126,102	126,101	126,100	58,688	8,741	1,479,065
Corporate stockholders, total.....	348	227,851	2,960	415,626	408,631	265,511	25,353	16,923	124,768	124,766	124,766	58,020	8,579	1,449,493
Assets zero or not available.....	122	57,283	1,416	117,225	115,479	89,413	9,584	6,104	18,231	18,229	18,229	9,002	1,009	203,559
\$1 under \$100,000.....	3	268	3	2,101	2,101	1,733	57	25	312	312	312	156	155	2,259
\$100,000 under \$1,000,000.....	38	5,955	317	20,049	20,021	15,520	1,696	650	2,837	2,837	2,837	1,418	162	22,259
\$1,000,000 under \$5,000,000.....	64	10,286	54	25,661	25,623	16,626	2,448	1,082	6,588	6,588	6,588	3,294	479	58,732
\$5,000,000 under \$10,000,000.....	24	6,244	141	15,608	15,578	11,353	591	239	3,664	3,664	3,664	1,832	348	30,297
\$10,000,000 under \$50,000,000.....	48	18,898	616	39,137	38,871	22,024	4,224	3,050	12,889	12,889	12,889	6,444	723	116,829
\$50,000,000 under \$100,000,000.....	17	4,036	5,005	5,378	5,378	2,261	661	461	4,483	4,483	4,483	2,241	791	84,511
\$100,000,000 under \$250,000,000.....	8	8,914	409	13,473	13,456	8,537	3,471	3,471	4,471	4,471	4,471	2,236	525	73,681
\$250,000,000 or more.....	24	115,968	5,111	172,123	172,123	100,045	5,627	4,940	71,294	71,294	71,294	31,397	4,387	857,534
Noncorporate stockholders.....	37	5,978	511	21,138	20,628	17,195	3,021	2,166	975	974	974	488	150	22,783
Type of stockholder not known.....	5	1,378	285	6,789	6,225	5,517	938	666	359	359	359	180	12	6,789
Returns with no majority stockholder.....	12	4,190	1,956	18,130	18,017	15,614	1,374	1,210	1,142	1,142	1,142	571	66	18,130
Transportation equipment														
All returns.....	197	508,032	51,088	1,988,404	1,975,788	1,590,258	48,770	33,238	349,462	349,482	349,461	174,715	8,016	5,110,953
Returns with majority stockholder, total.....	191	506,913	51,078	1,986,092	1,973,609	1,588,494	48,369	32,958	349,316	349,316	349,315	174,642	7,999	5,108,641
Corporate stockholders, total.....	159	499,898	49,953	1,958,917	1,946,676	1,565,485	45,216	30,359	348,219	348,219	348,218	174,093	7,769	5,072,820
Assets zero or not available.....	60	43,334	5,491	86,973	83,736	62,091	5,206	3,898	17,556	17,556	17,555	8,762	1,181	188,039
\$1 under \$100,000.....	14	22,387	2,771	46,973	46,913	34,792	1,352	888	8,828	8,828	8,828	4,414	61	52,496
\$100,000 under \$1,000,000.....	44	14,443	1,223	19,824	19,593	13,750	3,060	2,586	3,014	3,014	3,014	1,507	143	36,926
\$1,000,000 under \$5,000,000.....	17	10,648	1,460	27,466	27,463	24,719	836	758	1,911	1,911	1,911	956	31	40,609
\$5,000,000 under \$10,000,000.....	19	4,549	85	24,860	24,327	20,208	517	282	4,134	4,134	4,134	2,067	826	45,675
\$10,000,000 under \$50,000,000.....	18	3,001	161	4,070	4,044	3,822	381	—	2,867	2,867	2,867	1,433	407	38,658
\$50,000,000 under \$100,000,000.....	10	9,689	1,867	12,992	12,971	8,334	456	310	8,702	8,702	8,702	4,351	—	101,610
\$100,000,000 under \$250,000,000.....	23	411,846	39,589	1,777,882	1,767,629	1,435,268	33,408	21,868	309,205	309,205	309,205	154,603	5,120	4,608,807
\$250,000,000 or more.....	29	6,671	1,125	25,754	25,512	21,946	3,110	2,556	783	783	783	391	96	27,963
Noncorporate stockholders.....	3	344	—	1,421	1,421	1,063	43	43	314	314	314	157	134	7,858
Type of stockholder not known.....	3	—	—	—	—	—	—	—	—	—	—	—	—	—
Returns with no majority stockholder.....	6	1,119	10	2,312	2,179	1,764	401	279	146	146	146	73	17	2,312
Professional, scientific and controlling instruments; photographic and optical goods; watches and clocks														
All returns.....	168	203,742	734	493,115	481,059	389,016	9,479	5,958	114,621	114,620	114,620	57,286	3,071	912,848
Returns with majority stockholder, total.....	160	203,165	734	492,255	480,200	388,623	9,399	5,917	114,235	114,235	114,234	57,093	2,982	910,289
Corporate stockholders, total.....	148	201,558	709	487,229	485,311	384,635	8,851	5,577	113,744	113,743	113,743	56,851	2,956	905,263
Assets zero or not available.....	61	30,746	103	37,642	37,103	22,702	3,943	2,265	10,999	10,998	10,998	5,499	998	103,958
\$1 under \$100,000.....	12	1,140	23	2,647	2,639	2,247	171	60	231	231	231	115	18	2,883
\$100,000 under \$1,000,000.....	24	3,731	34	8,930	8,924	5,854	1,013	643	2,062	2,062	2,062	1,031	32	16,638
\$1,000,000 under \$5,000,000.....	24	3,731	34	8,930	8,924	5,854	1,013	643	2,062	2,062	2,062	1,031	32	16,638
\$5,000,000 under \$10,000,000.....	11	3,821	—	16,064	15,986	14,242	212	152	1,610	1,610	1,610	805	125	58,556
\$10,000,000 under \$50,000,000.....	21	14,153	245	18,929	18,819	12,796	780	613	5,353	5,353	5,353	2,677	425	66,318
\$50,000,000 under \$100,000,000.....	5	1,964	—	3,453	3,453	—	947	517	2,505	2,505	2,505	1,253	658	39,096
\$100,000,000 under \$250,000,000.....	9	15,513	—	14,802	13,801	5,020	862	508	8,920	8,920	8,920	4,439	701	121,672
\$250,000,000 or more.....	5	130,492	304	384,962	384,587	301,775	1,123	791	82,064	82,064	82,064	41,032	—	496,143
Noncorporate stockholders.....	12	1,607	25	5,026	4,889	3,987	548	341	491	491	491	243	26	5,026
Type of stockholder not known.....	4	—	—	—	—	—	—	—	—	—	—	—	—	—
Returns with no majority stockholder.....	8	577	—	860	859	394	80	41	385	385	385	193	89	2,599

***Identifies (a) size classes for which data were deleted because of the number of returns on which they were based and (b) combined frequencies or amounts that include the data thus deleted from another size class.

1 Less than \$500. **Explanation of Terms and Description of the Sample and Limitations of the Data.

NOTE: See text for "Explanation of Terms" and "Description of the Sample and Limitations of the Data."

ALL ACTIVE FULL YEAR DISC RETURNS
Table 8.—Assets, Receipts, Deductions, Income, Distributions, and Gross Receipts of the DISC, by Selected Major Product or Service and by Size of Gross Receipts of the DISC

[Money amounts are in thousands of dollars]

Selected major product or service and size of gross receipts	Number of returns	Total assets	Export property	Total qualified export receipts and non-qualified receipts	Qualified export receipts from the sale of export property	Cost of sales and operations	Total export promotion and other expenses	Export promotion expenses	Net income	Tax deferred income and income taxable to stockholders	DISC income subject to deferral computation	Total amount deemed distributed	Total amount actually distributed	Gross receipts of the DISC from all sources
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
All Products and Services														
Total	1,236	2,010,849	132,803	7,391,202	7,239,732	5,973,278	290,340	137,009	1,127,882	1,127,859	1,127,760	558,283	58,105	15,657,581
Zero receipts	23	79	—	—	—	—	6	1	—	—	—	—	—	—
\$1 under \$50,000	68	1,290	32	1,635	1,576	897	236	139	572	572	571	287	52	1,679
\$50,000 under \$250,000	200	14,796	284	25,071	23,877	16,474	2,555	1,507	6,054	6,054	3,009	28,750	789	28,750
\$250,000 under \$1,000,000	335	61,940	1,607	148,252	145,008	108,833	16,716	9,851	22,842	22,833	22,814	11,206	3,315	185,463
\$1,000,000 under \$10,000,000	444	268,900	15,996	843,580	829,832	647,247	70,180	45,570	126,224	126,212	126,163	62,765	12,733	1,504,169
\$10,000,000 under \$100,000,000	138	567,131	53,733	1,825,374	1,744,360	1,457,880	96,373	42,173	271,122	271,121	271,121	130,469	31,718	3,766,907
\$100,000,000 under \$250,000,000	15	338,057	21,258	925,480	907,057	672,989	60,705	11,450	191,786	191,786	191,759	95,906	8,251	2,107,727
\$250,000,000 or more	13	758,655	39,893	3,621,809	3,586,021	3,068,957	43,570	26,320	509,282	509,282	509,282	254,641	1,247	8,062,885
Nonmanufactured Products and Services														
Total	99	304,957	18,209	2,248,696	2,168,687	2,072,531	30,231	12,132	145,984	145,983	145,982	72,992	11,824	3,803,036
Zero receipts	22	77	—	98	—	—	4	1	—	—	—	—	—	—
\$1 under \$50,000	5	65	—	1,197	77	30	21	(1)	47	47	47	23	—	98
\$50,000 under \$250,000	10	695	82	1,197	457	558	146	104	492	492	492	246	40	1,397
\$250,000 under \$1,000,000	15	2,821	—	7,279	5,844	5,133	625	181	1,521	1,521	1,521	760	371	8,878
\$1,000,000 under \$10,000,000	23	11,188	1,874	56,842	54,473	48,761	4,486	1,700	3,640	3,640	3,639	1,821	476	85,149
\$10,000,000 under \$100,000,000	16	50,785	15,892	350,453	276,881	325,291	11,612	4,858	13,549	13,549	13,549	6,774	2,687	575,482
\$100,000,000 under \$250,000,000	4	36,211	360	351,819	349,949	319,024	2,502	1,156	30,294	30,294	30,294	15,147	8,251	690,253
\$250,000,000 or more	4	203,115	—	1,481,008	1,481,004	1,373,734	10,834	4,133	96,440	96,440	96,440	48,220	—	2,441,777
Agricultural products and services														
Total	43	267,152	15,632	2,083,391	2,008,777	1,939,706	18,090	6,069	125,595	125,594	125,594	62,797	7,044	3,382,645
Zero receipts	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$1 under \$50,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$50,000 under \$250,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$250,000 under \$1,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$1,000,000 under \$10,000,000	15	8,646	1,625	43,824	43,397	37,590	3,599	1,561	2,636	2,636	2,636	1,318	390	62,617
\$10,000,000 under \$100,000,000	10	35,949	14,007	232,467	160,108	223,495	2,033	267	6,939	6,939	6,939	3,470	1,844	337,393
\$100,000,000 under \$250,000,000	3	18,223	—	321,451	319,662	301,119	1,334	—	18,997	18,997	18,997	9,499	4,671	535,007
\$250,000,000 or more	4	203,115	—	1,481,008	1,481,004	1,373,734	10,834	4,133	96,440	96,440	96,440	48,220	—	2,441,777

Footnotes at end of table.

ALL ACTIVE FULL YEAR DISC RETURNS
Table 8.—Assets, Receipts, Deductions, Income, Distributions, and Gross Receipts of the DISC, by Selected Major Product or Service and by Size of Gross Receipts of the DISC—Continued

(Money amounts are in thousands of dollars)

Selected major product or service and size of gross receipts	Number of returns	Total assets	Export property	Total qualified receipts and end-of-year receipts	Qualified export receipts from the sale of export property	Cost of sales and operations	Total export promotion and other expenses	Export promotion expenses	Net income	Tax deferred income and income taxable to stockholders	DISC income subject to deferral computation	Total amount actually distributed	Gross receipts of the DISC from all sources
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Manufactured Products													
Total													
Total	1,137	1,705,892	114,595	5,142,506	5,071,045	3,900,747	260,109	124,877	981,898	981,876	981,778	485,291	11,854,545
Zero receipts	**64	**1,227	**32	**1,537	**1,498	**867	**217	**139	**536	**526	**524	**263	**1,581
\$1 under \$50,000	190	14,101	203	23,874	23,420	15,916	2,409	1,402	5,562	5,561	5,557	2,763	27,353
\$50,000 under \$250,000	320	59,120	1,507	140,974	139,164	103,700	16,091	9,670	21,321	21,312	21,294	2,945	176,585
\$250,000 under \$1,000,000	421	257,711	14,122	786,739	775,360	596,486	65,693	43,870	122,584	122,572	122,524	60,945	1,419,020
\$1,000,000 under \$10,000,000	122	516,346	37,840	1,474,922	1,467,479	1,132,588	84,760	37,315	257,573	257,572	257,572	123,695	3,191,425
\$10,000,000 under \$100,000,000	11	301,846	20,887	573,660	557,107	353,966	58,203	10,294	161,492	161,492	161,465	80,759	1,417,474
\$250,000,000 or more	9	355,540	39,893	2,140,801	2,107,017	1,695,223	32,736	22,167	412,842	412,842	412,842	206,421	5,621,108
Food and kindred products													
Total	61	23,563	3,143	140,556	139,609	117,353	8,297	3,427	14,965	14,953	14,940	7,483	194,203
Zero receipts	—	—	—	—	—	—	—	—	—	—	—	—	—
\$1 under \$50,000	3	25	—	28	19	16	45	44	7	7	7	3	28
\$50,000 under \$250,000	10	707	77	1,355	1,328	716	13	13	562	562	562	281	1,355
\$250,000 under \$1,000,000	13	1,491	53	7,167	7,065	5,682	648	438	837	837	837	418	7,741
\$1,000,000 under \$10,000,000	29	12,852	445	63,744	63,565	52,189	2,030	1,259	9,545	9,534	9,520	4,773	103,587
\$10,000,000 under \$100,000,000	6	8,487	2,846	68,261	67,632	58,749	5,497	1,673	4,015	4,014	4,014	2,007	81,491
\$100,000,000 under \$250,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—
\$250,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—
Lumber and wood products, except furniture													
Total	29	14,319	132	61,610	61,433	52,886	1,482	767	7,242	7,242	7,228	3,628	78,922
Zero receipts	—	—	—	—	—	—	—	—	—	—	—	—	—
\$1 under \$50,000	**7	**395	**37	**950	**900	**526	**122	**92	**304	**304	**303	**152	**950
\$50,000 under \$250,000	**	**	**	**	**	**	**	**	**	**	**	**	**
\$250,000 under \$1,000,000	6	384	5	1,552	1,551	1,221	93	51	239	239	239	119	2,616
\$1,000,000 under \$10,000,000	**16	**13,540	**91	**59,106	**58,981	**51,139	**1,267	**625	**6,700	**6,700	**6,687	**3,356	**75,355
\$10,000,000 under \$100,000,000	**	**	**	**	**	**	**	**	**	**	**	**	**
\$100,000,000 under \$250,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—
\$250,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—
Chemicals and allied products													
Total	110	416,877	21,763	855,435	841,959	589,921	71,527	25,871	193,993	193,993	193,965	97,010	1,687,300
Zero receipts	—	—	—	—	—	—	—	—	—	—	—	—	—
\$1 under \$50,000	8	124	5	168	168	59	20	8	95	95	95	48	193
\$50,000 under \$250,000	16	94	24	1,502	1,494	723	255	113	522	522	521	261	1,925
\$250,000 under \$1,000,000	19	2,912	100	8,873	8,838	6,216	1,513	1,024	1,144	1,144	1,143	572	11,111
\$1,000,000 under \$10,000,000	38	36,761	1,815	84,807	83,831	61,338	7,589	5,615	15,880	15,880	15,880	7,940	139,342
\$10,000,000 under \$100,000,000	25	146,510	2,649	412,377	411,207	322,609	21,289	9,836	68,479	68,479	68,479	34,240	701,423
\$100,000,000 under \$250,000,000	**4	**229,627	**17,169	**347,708	**336,422	**198,974	**40,861	**9,276	**107,873	**107,873	**107,847	**53,950	**833,306
\$250,000,000 or more	**	**	**	**	**	**	**	**	**	**	**	**	**

Footnotes at end of table.

ALL ACTIVE FULL YEAR DISC RETURNS
 Table 8.—Assets, Receipts, Deductions, Income, Distributions, and Gross Receipts of the DISC, by Selected Major Product or Service and by Size of Gross Receipts of the DISC—Continued

(Money amounts are in thousands of dollars)

Selected major product or service and size of gross receipts	Number of returns	Total assets	Export property	Total qualified export receipts and non-qualified receipts	Qualified export receipts from the sale of export property	Cost of sales and operations	Total export promotion and other expenses	Export promotion expenses	Net income	Tax deferred income and income taxable to stockholders	DISC income subject to deferral computation	Total amount deemed distributed	Total amount actually distributed	Gross receipts of the DISC from all sources
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Manufactured Products—Continued														
Fabricated metal products, except ordnance, machinery, and transportation equipment														
Total	76	24,214	346	61,424	60,666	42,514	5,561	4,308	13,349	13,349	13,338	6,608	472	149,098
Zero receipts	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$1 under \$50,000	5	84	5	138	135	73	26	24	40	40	40	20	5	152
\$50,000 under \$250,000	18	1,109	2	2,835	2,835	2,352	100	65	384	384	384	192	15	3,007
\$250,000 under \$1,000,000	27	2,973	40	10,080	9,994	8,008	717	594	1,355	1,355	1,344	611	333	13,044
\$1,000,000 under \$10,000,000	**26	**20,048	**298	**48,370	**47,702	**32,082	**4,718	**3,626	**11,570	**11,570	**11,570	**5,786	**119	**132,893
\$10,000,000 under \$100,000,000	**	**	**	**	**	**	**	**	**	**	**	**	**	**
\$100,000,000 under \$250,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$250,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Machinery, except electrical														
Total	233	243,279	6,272	549,659	543,176	346,922	23,121	14,925	179,620	179,612	179,588	88,151	14,504	2,096,254
Zero receipts	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$1 under \$50,000	11	191	—	204	204	152	12	7	42	42	42	21	5	210
\$50,000 under \$250,000	40	2,690	45	4,729	4,634	3,247	413	266	1,070	1,070	1,068	536	210	5,911
\$250,000 under \$1,000,000	72	10,285	297	29,227	29,002	21,555	2,557	1,586	5,115	5,108	5,105	2,556	382	40,309
\$1,000,000 under \$10,000,000	79	38,866	435	117,969	114,755	85,509	10,407	8,312	22,053	22,053	22,033	10,762	2,096	262,993
\$10,000,000 under \$100,000,000	27	114,894	5,494	301,878	300,353	236,459	9,695	4,754	55,724	55,724	55,724	26,468	11,811	649,293
\$100,000,000 under \$250,000,000	**4	**76,353	**	**95,652	**94,227	—	**37	—	**95,615	**95,615	**95,615	**47,807	—	**1,137,539
\$250,000,000 or more	**	**	**	**	**	—	**	—	**	**	**	**	—	**
Electrical machinery, equipment and supplies														
Total	166	155,353	4,739	306,880	299,507	203,494	21,735	15,259	81,738	81,737	81,736	37,058	6,514	957,690
Zero receipts	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$1 under \$50,000	10	230	—	180	175	117	45	27	43	43	43	22	—	180
\$50,000 under \$250,000	26	1,356	18	2,686	2,688	1,682	475	328	690	690	690	342	249	3,236
\$250,000 under \$1,000,000	50	7,303	423	21,339	20,747	14,427	3,490	2,338	3,480	3,479	3,478	1,630	337	28,195
\$1,000,000 under \$10,000,000	64	41,485	2,171	125,677	123,895	98,015	10,020	6,428	17,645	17,645	17,645	8,823	1,677	212,512
\$10,000,000 under \$100,000,000	**16	**104,979	**2,127	**156,838	**152,001	**89,254	**7,705	**6,138	**59,879	**59,879	**59,879	**26,243	**4,251	**713,566
\$100,000,000 under \$250,000,000	**	**	**	**	**	**	**	**	**	**	**	**	**	**
\$250,000,000 or more	**	**	**	**	**	**	**	**	**	**	**	**	**	**

Footnotes at end of table

ALL ACTIVE FULL YEAR DISC RETURNS
Table 8.—Assets, Receipts, Deductions, Income, Distributions, and Gross Receipts of the DISC, by Selected Major Product or Service and by Size of Gross Receipts of the DISC—Continued

[Money amounts are in thousands of dollars]

Selected major product or service and size of gross receipts	Number of returns	Total assets	Export property	Total qualified export receipts and non-qualified receipts	Qualified export receipts from the sale of export property	Cost of sales and operations	Total export promotion and other expenses	Export promotion expenses	Net income	Tax deferred income and income taxable to stockholders	DISC income subject to deferral computation	Total amount deemed distributed	Total amount actually distributed	Gross receipts of the DISC from all sources
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Manufactured Products—Continued														
Transportation equipment														
Total	86	417,858	45,011	1,857,019	1,845,854	1,523,267	41,315	28,143	292,522	292,522	292,522	146,244	5,583	4,404,030
Zero receipts	**17	**993	**	**1,698	**1,672	**1,023	**170	**94	**511	**511	**511	**238	**101	**2,272
\$1 under \$50,000	**	**	**	**	**	**	**	**	**	**	**	**	**	**
\$50,000 under \$250,000	**	**	**	**	**	**	**	**	**	**	**	**	**	**
\$250,000 under \$1,000,000	22	4,421	248	13,873	13,770	10,612	1,773	732	1,568	1,568	1,568	784	104	13,873
\$1,000,000 under \$10,000,000	33	25,254	5,174	81,820	80,872	66,636	7,029	5,240	8,155	8,155	8,155	4,077	1,200	116,759
\$10,000,000 under \$100,000,000	7	27,901	—	78,016	78,015	51,548	547	546	25,921	25,921	25,921	12,960	2,930	264,952
\$100,000,000 under \$250,000,000	**7	**359,288	**39,589	**1,681,611	**1,671,525	**1,393,448	**31,796	**21,532	**256,368	**256,368	**256,368	**128,182	**1,247	**4,086,173
\$250,000,000 or more	**	**	**	**	**	**	**	**	**	**	**	**	**	**
Professional, scientific and controlling instruments; photographic and optical goods; watches and clocks														
Total	68	148,339	410	434,160	415,220	340,058	5,883	3,574	88,219	88,219	88,218	44,069	2,238	667,146
Zero receipts	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$1 under \$50,000	4	95	—	108	107	21	14	10	72	72	72	36	—	108
\$50,000 under \$250,000	8	3,123	—	867	851	624	101	35	143	143	142	71	6	1,032
\$250,000 under \$1,000,000	19	2,800	32	7,825	7,795	5,554	1,018	560	1,253	1,253	1,253	627	87	9,095
\$1,000,000 under \$10,000,000	30	12,256	75	31,610	31,569	20,134	3,029	1,933	8,447	8,447	8,447	4,203	766	82,744
\$10,000,000 under \$100,000,000	**7	**130,064	**304	**383,750	**374,898	**313,724	**1,722	**1,036	**78,304	**78,304	**78,304	**39,152	**1,380	**574,167
\$100,000,000 under \$250,000,000	**	**	**	**	**	**	**	**	**	**	**	**	**	**
\$250,000,000 or more	**	**	**	**	**	**	**	**	**	**	**	**	**	**

**Identifies (a) size classes for which data were deleted because of the number of returns on which they were based and (b) combined frequencies or amounts that include the data thus deleted from another size class.

* Less than \$500.

NOTE: See text for "Explanation of Terms" and "Description of the sample and Limitation of the Data."

ALL ACTIVE DISC RETURNS
Table 9.—Assets, Receipts, Deductions, Income, Distributions, and Gross Receipts of the DISC, by Selected Major Product or Service and by Month Accounting Period Ended

(Money amounts are in thousands of dollars)

Selected major product or service and month accounting period ended	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
All Products and Services														
Total	2,826	2,825,907	167,415	9,080,392	8,901,691	7,117,776	397,321	194,241	1,566,012	1,565,969	1,565,862	776,180	90,919	21,736,881
July 1972	78	27,190	868	39,062	38,386	24,824	4,230	1,908	10,008	10,008	10,008	5,004	1,157	118,054
August 1972	39	11,930	53	25,785	25,680	15,097	4,331	2,800	6,357	6,357	6,357	3,179	321	75,422
September 1972	111	58,726	4,031	82,454	82,172	63,827	5,367	3,638	13,270	13,270	13,270	6,616	467	222,022
October 1972	125	87,122	409	158,135	156,885	104,595	13,899	5,428	39,641	39,641	39,640	19,723	1,896	642,878
November 1972	65	44,730	262	94,391	83,847	56,291	7,289	1,519	30,811	30,811	30,808	15,391	2,465	285,539
December 1972	874	1,003,538	66,641	2,853,534	2,797,190	2,143,218	148,579	80,672	562,133	562,113	562,100	278,396	32,646	7,594,885
January 1973	560	933,757	72,854	2,724,502	2,698,440	2,063,017	127,452	55,512	534,130	534,098	534,098	263,966	24,387	6,416,917
February 1973	168	116,574	2,106	204,836	203,803	98,762	11,642	5,489	94,451	94,450	94,450	46,604	5,129	1,071,346
March 1973	237	159,033	4,717	295,823	292,087	175,541	21,351	12,130	99,036	99,016	99,013	49,472	4,979	1,435,784
April 1973	170	103,337	6,202	581,737	575,855	502,116	17,249	7,076	62,373	62,373	62,360	31,172	5,609	1,044,982
May 1973	125	59,413	4,619	346,986	346,986	301,819	7,067	3,461	38,102	38,102	38,088	18,948	5,259	808,631
June 1973	274	220,556	4,653	1,673,148	1,671,085	1,588,669	28,864	14,608	75,698	75,697	75,670	37,710	6,605	2,030,412
Nonmanufactured Products and Services														
Total	231	360,940	25,592	2,468,284	2,384,302	2,262,985	35,299	13,774	170,228	170,228	170,226	85,114	14,384	4,686,376
July 1972	9	3,120	39	9,726	9,725	8,408	619	37	700	700	700	350	39	10,495
August 1972	..	..	..	..	..	..	..	..	..	..	..	..	..	..
September 1972	15	3,963	120	9,410	9,401	7,255	694	546	1,465	1,465	1,465	732	6	9,410
October 1972	6	657	—	878	724	246	65	(1)	566	566	566	283	—	7,170
November 1972	..	..	..	..	..	..	..	..	..	..	..	..	..	..
December 1972	67	53,021	8,781	233,151	229,831	203,027	4,750	3,014	25,430	25,430	25,430	12,715	4,136	889,958
January 1973	41	30,452	8,166	59,790	56,284	46,452	2,530	847	10,907	10,907	10,907	5,453	863	135,906
February 1973	13	1,830	350	8,447	8,155	7,338	333	265	794	794	794	397	76	16,924
March 1973	16	63,418	1,244	98,223	96,931	37,603	5,177	2,409	56,489	56,489	56,489	28,245	733	966,852
April 1973	15	21,723	974	298,746	295,628	281,444	7,163	1,987	10,140	10,140	10,140	5,070	3,954	412,546
May 1973	23	24,261	4,040	269,245	198,943	252,024	542	134	16,680	16,680	16,679	8,340	2,717	564,390
June 1973	21	158,406	1,877	1,479,591	1,478,670	1,419,187	13,421	4,533	46,984	46,984	46,984	23,492	1,860	1,682,165
Agricultural products and services														
Total	102	302,637	19,388	2,266,152	2,191,322	2,100,097	21,426	7,235	144,629	144,628	144,628	72,314	8,822	4,172,035
July 1972	7	2,908	39	9,315	9,313	8,025	618	37	671	671	671	336	39	10,084
August 1972	—	—	—	—	—	—	—	—	—	—	—	—	—	—
September 1972	9	3,691	81	8,625	8,621	6,545	678	536	1,402	1,402	1,402	701	6	8,625
October 1972	..	..	..	..	..	..	..	..	..	..	..	..	..	..
November 1972	..	..	..	..	..	..	..	..	..	..	..	..	..	..
December 1972	25	25,587	4,864	178,533	177,804	166,346	2,445	900	9,742	9,742	9,742	4,871	279	657,733
January 1973	11	16,276	8,166	52,828	52,749	44,200	2,055	494	6,573	6,573	6,573	3,286	151	80,650
February 1973	8	1,499	269	7,645	7,645	6,808	258	241	579	579	579	290	63	16,123
March 1973	5	60,131	174	79,398	79,394	23,895	142	—	55,361	55,361	55,361	27,680	613	930,804
April 1973	8	10,967	—	192,254	189,288	183,435	2,031	479	6,788	6,788	6,788	3,394	3,095	226,715
May 1973	13	23,896	4,040	265,190	195,903	249,117	533	129	16,540	16,540	16,540	8,270	2,717	561,080
June 1973	13	157,086	1,755	1,470,652	1,469,793	1,411,601	12,603	4,416	46,448	46,448	46,448	23,224	1,860	1,672,835

Footnotes at end of table.

ALL ACTIVE DISC RETURNS
Table 9.—Assets, Receipts, Deductions, Income, Distributions, and Gross Receipts of the DISC, by Selected Major Product or Service and by Month Accounting Period Ended
—Continued

(Money amounts are in thousands of dollars)

Selected major product or service and month accounting period ended	Number of returns	Total assets	Export property	Total qualified export receipts and non-qualified receipts	Qualified export receipts from the sale of export property	Cost of sales and operations	Total export promotion and other expenses	Export promotion expenses	Net income	Tax deferred income and income taxable to stockholders	DISC income subject to deferral computation	Total amount deemed distributed	Total amount actually distributed	Gross receipts of the DISC from all sources
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Manufactured Products														
Total	2,595	2,464,966	141,823	6,612,107	6,517,389	4,854,791	362,022	180,467	1,395,784	1,395,742	1,395,635	691,066	76,535	17,050,505
July 1972	69	24,069	829	29,335	28,662	16,416	3,612	1,871	9,308	9,308	9,308	4,654	1,118	107,558
August 1972	37	11,925	53	25,785	25,680	15,097	4,331	2,800	6,357	6,357	6,357	3,179	321	75,422
September 1972	96	54,763	3,911	72,772	72,772	56,572	4,673	3,092	11,805	11,805	11,805	5,883	461	212,612
October 1972	119	86,466	409	157,257	156,161	104,348	13,833	5,428	39,075	39,075	39,074	19,440	1,896	635,708
November 1972	62	44,646	282	94,313	83,835	56,291	7,284	1,516	30,739	30,739	30,735	15,355	2,465	284,980
December 1972	807	950,516	57,861	2,620,383	2,567,359	1,940,190	143,830	77,658	536,703	536,683	536,670	265,681	28,510	6,694,927
January 1973	519	903,305	64,688	2,664,712	2,642,156	2,016,565	124,922	54,665	523,225	523,191	523,524	258,512	23,524	6,281,011
February 1973	155	114,745	1,755	196,389	195,649	91,424	11,309	5,224	93,656	93,656	93,656	46,207	5,053	1,054,422
March 1973	221	95,615	3,473	196,600	195,156	137,938	16,174	9,720	42,547	42,527	42,524	21,228	4,246	478,931
April 1973	155	81,614	5,228	282,991	280,227	220,672	10,087	5,089	52,232	52,232	52,232	26,102	1,655	632,446
May 1973	102	35,152	579	77,741	77,317	49,795	6,525	3,328	21,422	21,422	21,409	10,608	2,542	244,241
June 1973	253	62,150	2,776	193,557	192,416	149,482	15,443	10,075	28,714	28,713	28,686	14,218	4,745	348,247
Total	119	44,178	3,795	218,216	216,719	178,864	13,193	6,893	26,217	26,205	26,191	13,109	3,253	362,304
July 1972	5	3,633	205	4,341	3,943	2,406	884	751	1,051	1,051	1,051	525	98	13,545
August 1972	..	..	..	..	..	..	..	..	..	..	..	..	..	..
September 1972	4	2,909	..	20,847	20,847	20,364	5	3	478	478	478	239	43	20,847
October 1972	6	1,210	28	2,740	2,740	1,762	104	101	874	874	874	437	—	40,276
November 1972	..	..	..	..	..	..	..	..	..	..	..	..	..	..
December 1972	30	8,059	637	40,125	39,389	32,410	3,286	1,167	4,468	4,468	4,468	2,234	698	68,883
January 1973	16	5,333	449	23,553	23,430	18,657	1,284	614	3,612	3,612	3,611	1,807	106	39,576
February 1973	12	4,986	626	16,633	16,612	11,520	1,502	629	3,610	3,610	3,610	1,805	155	34,423
March 1973	18	6,658	1,736	33,960	33,903	28,167	2,578	1,521	3,195	3,182	3,182	1,591	85	41,529
April 1973	10	5,964	2	41,029	40,954	36,183	881	121	3,964	3,964	3,955	1,966	559	55,960
May 1973	4	1,226	14	2,032	2,029	987	30	15	1,015	1,015	1,015	508	3	5,165
June 1973	10	831	98	20,898	20,815	19,328	441	283	1,150	1,150	1,147	577	476	26,324
Lumber and wood products, except furniture														
Total	86	37,368	3,416	145,756	145,511	121,188	6,911	4,600	17,665	17,665	17,651	8,785	2,651	180,892
July 1972	..	..	..	..	..	..	..	..	..	..	..	..	..	..
August 1972	..	..	..	..	..	..	..	..	..	..	..	..	..	..
September 1972	..	..	..	..	..	..	..	..	..	..	..	..	..	..
October 1972	4	526	(1)	1,137	1,137	836	74	8	228	228	228	114	36	1,137
November 1972	..	..	..	..	..	..	..	..	..	..	..	..	..	..
December 1972	20	13,748	1,886	55,154	54,998	47,018	4,210	3,658	3,926	3,926	3,916	1,959	223	64,859
January 1973	18	8,435	561	34,036	33,999	29,644	990	522	3,402	3,402	3,402	1,701	715	43,394
February 1973	5	1,641	2	9,465	9,465	7,971	300	20	1,194	1,194	1,194	552	182	11,722
March 1973	6	1,033	..	3,005	2,976	2,353	198	130	454	454	454	227	39	5,223
April 1973	12	12,840	866	12,821	12,821	10,438	224	62	2,178	2,178	2,178	1,089	101	18,575
May 1973	7	5,046	..	17,736	17,736	14,153	229	8	3,354	3,354	3,354	1,677	16	17,736
June 1973	13	2,612	74	9,737	9,733	6,639	475	170	2,630	2,630	2,626	1,317	1,281	15,600

Footnotes at end of table.

ALL ACTIVE DISC RETURNS
Table 9.—Assets, Receipts, Deductions, Income, Distributions, and Gross Receipts of the DISC, by Selected Major Product or Service and by Month Accounting Period Ended
—Continued

(Money amounts are in thousands of dollars)

Selected major product or service and month accounting period ended	Number of returns	Total assets	Export property	Total qualified export receipts and non-qualified receipts	Qualified export receipts from the sale of export property	Cost of sales and operations	Total export promotion and other expenses	Export promotion expenses	Net income	Tax deferred income and income taxable to stockholders	DISC income subject to deferral computation	Total amount deemed distributed	Total amount actually distributed	Gross receipts of the DISC from all sources
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Manufactured Products— Continued														
Chemicals and allied products														
Total	245	521,236	28,090	1,059,561	1,043,303	735,075	82,734	33,029	241,000	241,000	240,971	120,135	11,711	2,193,539
July 1972	3	643	—	1,488	1,488	464	75	42	949	949	949	475	458	7,943
August 1972	3	1,184	—	1,616	1,616	1,061	282	109	274	274	274	137	29	1,690
September 1972	10	1,594	—	3,006	3,001	2,169	436	200	400	400	400	200	57	3,808
October 1972	11	5,731	114	12,954	12,765	9,328	519	351	3,107	3,107	3,107	1,553	2	21,559
November 1972	5	812	3	1,187	1,187	445	57	50	686	686	686	343	26	10,167
December 1972	90	144,395	6,423	391,987	388,451	302,606	19,134	12,865	70,246	70,246	70,246	34,909	4,276	824,307
January 1973	59	329,382	17,558	538,457	525,977	332,903	54,914	14,836	150,641	150,641	150,613	75,169	5,074	1,123,790
February 1973	9	7,975	60	20,585	20,556	14,210	1,568	599	4,806	4,806	4,806	2,403	14	44,732
March 1973	14	6,348	78	8,973	8,972	2,789	1,654	971	4,529	4,529	4,529	2,265	1,507	48,515
April 1973	9	15,377	3,355	60,219	60,218	56,503	2,333	1,755	1,383	1,383	1,383	692	7	60,682
May 1973	7	3,669	500	6,552	6,536	3,348	556	351	2,648	2,648	2,648	1,324	197	29,502
June 1973	25	4,126	(1)	12,537	12,535	10,049	1,205	786	1,331	1,331	1,331	666	65	16,244
Fabricated metal products, except ordnance, machinery, and transportation equipment														
Total	213	62,273	1,229	123,890	122,621	83,364	10,122	7,660	30,414	30,394	30,383	15,131	3,461	359,465
July 1972	5	976	—	1,098	1,098	708	101	79	289	289	289	145	22	2,298
August 1972	5	1,220	—	1,337	1,334	598	88	51	651	651	651	326	—	7,145
September 1972	10	2,120	35	4,729	4,702	3,695	212	124	822	822	822	411	18	9,764
October 1972	10	2,353	—	5,559	5,430	4,363	640	497	556	556	556	278	30	5,650
November 1972	3	163	—	366	299	147	99	15	119	119	119	60	—	845
December 1972	57	14,131	77	40,553	40,135	33,637	2,525	1,637	4,401	4,381	4,381	2,119	382	63,635
January 1973	49	24,155	313	42,816	42,324	23,088	4,800	4,068	14,929	14,929	14,929	7,464	265	171,289
February 1973	14	8,077	(1)	4,516	4,510	982	220	97	3,314	3,314	3,314	1,657	2,464	48,408
March 1973	20	2,736	26	4,933	4,897	2,472	420	348	2,040	2,040	2,040	1,020	48	18,561
April 1973	13	2,614	773	6,360	6,360	4,954	216	179	1,191	1,191	1,191	595	94	14,404
May 1973	8	1,322	—	6,073	6,057	4,817	627	413	618	630	630	321	36	6,496
June 1973	19	2,408	5	5,548	5,475	3,903	173	152	1,472	1,472	1,472	736	122	10,972
Machinery, except electrical														
Total	486	408,601	7,369	790,806	781,923	440,432	49,402	28,863	300,975	300,968	300,939	148,700	22,073	3,887,814
July 1972	14	4,058	4	5,895	5,895	2,596	1,165	496	2,134	2,134	2,134	1,067	—	25,911
August 1972	6	3,186	36	10,805	10,759	8,307	1,505	793	993	993	993	496	18	11,711
September 1972	19	8,523	184	8,333	8,333	6,060	985	771	1,478	1,478	1,478	739	41	10,187
October 1972	22	23,122	62	26,939	26,846	10,537	8,155	1,804	8,247	8,247	8,245	4,026	1,371	121,711
November 1972	11	11,690	—	13,502	13,355	2,857	585	309	10,059	10,059	10,057	5,031	941	128,310
December 1972	145	98,410	5,664	286,838	283,353	128,353	9,846	7,242	98,641	98,641	98,641	47,795	12,013	1,388,867
January 1973	100	160,967	731	300,681	298,869	183,920	19,614	12,485	97,148	97,148	97,147	48,574	5,913	1,388,867
February 1973	34	46,271	189	54,926	54,633	11,416	1,127	593	42,384	42,384	42,384	21,169	70	1,388,867
March 1973	49	14,390	224	46,170	45,905	37,966	1,493	786	6,711	6,704	6,701	3,354	960	68,805
April 1973	28	32,205	99	53,862	51,803	23,408	1,454	1,116	29,000	29,000	28,997	14,502	112	271,058
May 1973	15	3,976	—	8,935	8,880	7,046	768	267	1,121	1,121	1,121	561	208	11,967
June 1973	43	6,522	195	23,729	23,337	17,967	2,703	2,196	3,059	3,059	3,042	1,386	426	40,250

Footnotes at end of table.

ALL ACTIVE DISC RETURNS

Table 9.—Assets, Receipts, Deductions, Income, Distributions, and Gross Receipts of the DISC, by Selected Major Product or Service and by Month Accounting Period Ended

—Continued

[Money amounts are in thousands of dollars]

Selected major product or service and month accounting period ended	Number of returns	Total assets	Export property	Total qualified receipts and non-qualified receipts	Qualified export receipts from the sale of export property	Cost of sales and operations	Total export promotion and other expenses	Export promotion expenses	Net income	Tax deferred income and income taxable to stockholders	DISC income subject to deferral computation	Total amount actually distributed	Gross receipts of the DISC from all sources
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Manufactured Products—Continued													
Electrical machinery, equipment, and supplies													
Total	402	239,397	5,712	461,683	453,501	303,837	30,689	20,966	127,245	127,243	127,242	59,259	1,497,195
July 1972	15	2,559	38	3,701	3,694	1,446	282	158	1,973	1,973	1,973	987	26,794
August 1972	9	1,798	12	3,004	2,978	1,459	80	78	1,465	1,465	1,465	733	15,074
September 1972	17	7,228	27	13,077	13,063	9,718	1,067	542	2,291	2,291	2,291	1,146	42,469
October 1972	23	19,598	143	35,414	35,036	25,577	2,271	1,909	7,567	7,567	7,567	3,783	73,491
November 1972	9	1,394	—	4,110	4,110	2,448	815	54	846	846	846	423	6,158
December 1972	109	106,592	1,956	218,011	212,545	147,796	12,133	9,616	58,142	58,142	58,142	28,251	718,547
January 1973	77	43,872	2,198	81,439	80,593	45,364	4,035	2,859	32,040	32,039	32,038	13,139	388,361
February 1973	24	5,963	50	13,600	13,578	8,202	1,305	653	4,093	4,093	4,093	1,494	42,730
March 1973	38	30,200	645	32,981	32,278	22,848	1,763	839	8,395	8,395	8,395	4,198	70,041
April 1973	30	5,102	130	12,688	12,178	8,485	1,426	1,095	2,777	2,777	2,777	1,389	25,437
May 1973	16	2,938	—	7,148	6,972	4,275	1,801	741	1,271	1,271	1,271	526	12,987
June 1973	35	12,162	512	36,509	36,475	26,221	3,909	2,573	6,383	6,383	6,383	3,192	75,205
Transportation equipment													
Total	197	508,032	51,088	1,988,404	1,975,788	1,590,258	48,770	33,238	349,462	349,462	349,461	174,715	5,110,953
July 1972	5	7,171	506	2,019	1,767	963	551	123	506	506	506	253	2,520
August 1972	4	1,619	—	2,498	2,468	647	74	—	1,777	1,777	1,777	888	22,943
September 1972	11	11,145	3,301	9,238	9,223	4,736	866	455	3,636	3,636	3,636	1,818	59,527
October 1972	11	13,653	5	16,001	15,966	292	537	36	15,172	15,172	15,172	7,566	303,123
November 1972	6	396	—	1,100	1,099	781	61	50	259	259	258	114	1,338
December 1972	57	205,701	6,193	459,871	451,881	307,589	19,972	18,074	132,382	132,382	132,382	66,196	1,816,755
January 1973	44	228,220	40,153	1,385,993	1,381,867	1,201,288	21,734	10,552	162,971	162,971	162,971	81,486	2,728,317
February 1973	7	21,236	28	23,995	23,995	1,064	1,485	1,382	21,445	21,445	21,445	10,723	40,821
March 1973	14	3,870	606	15,127	15,097	11,625	1,573	1,281	1,932	1,932	1,932	966	31,306
April 1973	10	7,817	—	36,991	36,987	30,608	39	24	6,346	6,346	6,346	3,173	56,520
May 1973	7	627	—	1,915	1,863	1,285	290	231	340	340	340	170	3,473
June 1973	21	8,576	296	33,656	33,556	29,382	1,588	1,030	2,687	2,687	2,687	1,343	42,413
Professional, scientific and controlling instruments, photographic and optical goods, watches and clocks													
Total	188	203,742	734	493,115	461,059	369,016	9,479	5,958	114,621	114,620	114,620	57,286	912,888
July 1972	4	1,497	—	1,204	1,204	221	57	47	926	926	926	463	11,341
August 1972	6	568	—	864	863	360	114	114	390	390	390	195	2,564
September 1972	11	9,865	(1)	1,870	1,586	868	205	95	777	777	777	389	10,933
October 1972	6	519	—	1,466	1,445	1,466	78	71	171	171	171	86	3,204
November 1972	56	141,412	503	409,629	388,239	324,146	4,679	3,250	80,804	80,804	80,804	40,399	552,415
December 1972	31	11,014	227	21,560	21,564	10,787	1,694	1,371	9,098	9,098	9,098	4,549	90,231
January 1973	6	519	—	1,466	1,445	1,466	78	71	171	171	171	86	3,204
February 1973	11	975	—	2,458	2,446	1,317	184	112	957	957	957	479	18,549
March 1973	13	3,357	—	15,619	15,619	13,009	95	57	1,915	1,915	1,915	937	59,813
April 1973	11	10,592	1	13,188	13,096	5,169	732	332	6,666	6,666	6,666	1,062	78,320
May 1973	11	5,763	2	6,566	6,535	3,569	1,016	108	1,981	1,981	1,981	990	33,333
June 1973	15	5,763	2	6,566	6,535	3,569	1,016	108	1,981	1,981	1,981	990	22,888

**Date deleted because of the number of returns on which they were based. Deleted data are included in the appropriate totals.

¹ Less than \$500.

NOTE: See text for "Explanation of Terms" and "Description of the Sample and Limitations of the Data."

ALL ACTIVE FULL YEAR DISC RETURNS

Table 10.—Assets, Receipts, Income, and Gross Receipts of the DISC and Related Persons for Current and First-Preceding Year, by Selected Product or Service

(Money amounts are in thousands of dollars)

Selected product or service	Number of returns	Total assets	Tax deferred income and income taxable to stockholders	Gross receipts of the DISC from all sources	Gross receipts of the DISC and related U.S. persons derived outside the U.S.			
					Total amount	Returns with 1st-preceding year receipts		
						Number of returns	Current year receipts	1st-preceding years receipts
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
All products and services.....	1,236	2,010,849	1,127,859	15,657,581	21,089,936	322	14,471,121	11,894,033
Nonmanufactured products and services	99	304,957	145,983	3,803,036	6,489,130	16	2,718,388	1,431,517
Agricultural products and services	43	267,152	125,594	3,382,645	5,782,709	14	2,561,727	1,304,169
Metal mining, except iron ores, products and services	6	1,125	288	4,347	4,317	—	—	—
Iron ores and coal mining products and services	6	25,511	15,003	346,059	632,146	**	155,246	127,110
Crude petroleum and natural gas products and services	5	1,461	1,052	8,874	8,874	—	—	—
Engineering and architectural services	11	3,091	2,014	36,628	36,603	**	1,416	238
Miscellaneous nonmanufactured products and services	28	6,618	2,031	24,482	24,481	—	—	—
Manufactured products	1,137	1,705,892	981,876	11,854,545	14,600,807	306	11,752,733	10,462,516
Ordnance and accessories	4	2,336	1,775	27,596	27,739	—	—	—
Food and kindred products	61	23,563	14,953	194,203	310,382	14	105,785	95,029
Meat products	11	5,321	1,553	37,037	32,986	3	15,354	15,353
Canned and preserved fruits, vegetables and sea foods	18	4,420	3,944	39,434	81,931	7	69,212	60,725
Grain mill products	4	2,732	2,457	50,839	50,839	—	—	—
Sugar, confectionery and related products	4	1,865	702	4,766	4,668	—	—	—
Beverages	6	3,091	2,873	17,374	17,590	**	6,158	5,493
Miscellaneous food preparations and kindred products	18	6,134	3,424	44,753	122,367	**	15,062	13,458
Tobacco manufactures	11	24,701	14,511	206,729	240,704	7	168,644	177,651
Cigarettes	6	22,723	12,860	126,453	148,503	**	125,876	126,334
Tobacco stemming and redrying	5	1,977	1,651	80,276	92,201	**	42,767	51,317
Textile mill products	46	20,600	4,418	89,109	87,164	6	26,580	17,784
Broad woven fabric mills, cotton	5	1,650	366	8,456	7,481	**	80	29
Broad woven fabric mills, manmade fiber, silk, and	5	6,387	915	25,073	24,979	**	14,066	10,000
Narrow fabrics and other smallwares mills: cotton, wool, silk, and	3	213	69	795	795	**	156	51
Dyeing and finishing textiles, except wool fabrics and knit goods	3	1,568	706	20,397	19,646	**	4,205	1,286
Yarn and thread mills	5	413	173	1,489	1,176	—	—	—
Miscellaneous textile goods	25	10,369	2,189	32,900	33,087	**	8,073	6,418
Apparel and other finished fabric products	18	4,720	1,665	38,169	36,381	4	7,495	4,571
Lumber and wood products, except furniture	29	14,319	7,242	78,922	79,473	10	48,241	31,128
Logging camps and logging contractors	5	3,373	1,371	12,598	12,560	**	2,824	1,467
Sawmills and planing mills	4	5,081	1,810	31,048	31,048	**	27,299	18,266
Millwork, veneer, plywood, and prefabricated structural wood products	13	4,042	3,393	27,329	27,326	3	10,395	3,766
Miscellaneous wood products	7	1,823	667	7,948	8,540	3	7,724	7,629
Furniture and fixtures	6	2,793	818	10,401	10,130	—	—	—
Paper and allied products	34	57,834	19,905	306,842	439,616	10	287,514	191,485
Pulp mills	4	24,657	6,933	128,807	145,766	**	117,427	47,315
Paper mills, except building paper mills	4	2,882	2,841	32,828	68,362	**	38,348	40,097
Paperboard mills	6	6,401	902	29,970	51,389	**	24,449	17,509
Converted paper and paperboard products, except containers	14	17,194	6,208	72,364	130,898	4	107,290	86,564
Paperboard containers and boxes	3	730	176	1,958	1,947	—	—	—
Building paper and building board mills	3	5,971	2,845	40,914	41,254	—	—	—
Printing, publishing, and allied products	22	16,084	2,602	14,306	71,546	4	4,439	2,786
Chemicals and allied products	110	416,877	193,993	1,687,300	2,196,596	43	1,684,327	1,454,364
Industrial inorganic and organic chemicals	30	201,973	82,734	672,489	895,666	17	528,917	449,371
Plastics materials and synthetic resins, rubber, and other manmade fibers, except glass	19	107,433	61,020	680,794	855,567	8	817,145	723,922
Drugs	16	67,043	35,201	122,465	226,930	7	211,826	192,666
Cleaning preparations, perfumes, cosmetics, and other toilet preparations	11	3,617	2,564	22,795	24,290	**	3,729	2,812
Paints, varnishes, lacquers, enamels, and allied products	7	916	335	3,614	3,614	3	547	308
Gum, wood, and agricultural chemicals	8	23,447	5,893	105,346	104,467	3	81,522	48,311
Miscellaneous chemical products	19	12,448	6,246	79,798	86,062	3	40,641	36,975
Rubber and miscellaneous plastic products	22	10,344	7,312	77,398	88,904	6	68,549	66,923
Tires and inner tubes	3	4,551	3,903	52,930	63,690	**	63,469	62,631
Fabricated rubber products, not elsewhere classified	10	2,342	2,241	14,815	15,566	3	3,998	3,680
Miscellaneous plastics products	9	3,450	1,169	9,653	9,649	**	1,082	612

Footnotes at end of table.

ALL ACTIVE FULL YEAR DISC RETURNS

Table 10.—Assets, Receipts, Income, and Gross Receipts of the DISC and Related Persons for Current and First-Preceding Year, by Selected Product or Service—Continued

[Money amounts are in thousands of dollars]

Selected product or service	Number of returns	Total assets	Tax deferred income and income taxable to stockholders	Gross receipts of the DISC from all sources	Gross receipts of the DISC and related U.S. persons derived outside the U.S.			
					Total amount	Returns with 1st-preceding year receipts		
						Number of returns	Current year receipts	1st-preceding year receipts
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Manufactured products—Continued								
Leather and leather products.....	13	2,507	1,595	50,697	51,369	6	25,812	22,605
Leather tanning and finishing.....	5	428	411	9,221	10,573	**	7,866	7,574
Other leather goods.....	8	2,081	1,184	41,476	40,796	**	17,946	15,031
Stone, clay, glass, and concrete products.....	12	22,937	12,109	87,691	307,493	3	274,700	238,159
Primary metal products.....	36	38,060	17,714	279,854	324,238	9	160,382	133,578
Blast furnaces, steel works, and rolling and finishing mills.....	5	6,476	2,401	52,744	69,398	**	52,135	43,156
Primary smelting and refining of nonferrous metals.....	4	17,244	9,716	93,656	116,441	**	91,751	75,434
Nonferrous foundries.....	4	426	240	4,002	3,737	—	—	—
Miscellaneous primary metal products.....	23	13,914	5,356	129,452	134,662	5	16,495	14,988
Fabricated metal products, except ordnance, machinery, and transportation equipment.....	76	24,214	13,349	149,098	150,584	16	49,924	39,133
Cutlery, hand tools, and general hardware.....	5	403	197	2,399	2,386	—	—	—
Heating apparatus (except electric) and plumbing fixtures.....	12	2,677	1,290	22,035	23,167	5	20,649	17,010
Fabricated structural metal products.....	7	4,803	2,541	28,228	28,652	**	247	80
Screw machine products, and bolts, nuts, screws, rivets and washers.....	5	1,350	1,314	9,792	9,789	**	4,459	3,138
Metal stampings.....	4	291	84	1,538	1,464	**	262	247
Miscellaneous fabricated wire products.....	7	1,185	575	8,607	5,887	—	—	—
Miscellaneous fabricated metal products.....	36	13,505	7,348	76,498	79,239	8	24,306	18,658
Machinery, except electrical.....	233	243,279	179,612	2,096,254	2,471,393	60	2,025,273	1,583,300
Engines and turbines.....	6	38,635	57,637	772,562	940,641	**	908,669	719,650
Farm machinery and equipment.....	16	4,161	2,972	39,968	52,141	3	42,672	39,053
Construction, mining, and materials handling machinery and equipment.....	42	102,408	46,205	543,529	618,055	15	517,659	419,952
Metallworking machinery and equipment.....	17	9,861	5,589	56,331	63,877	4	43,172	36,083
Special industry machinery, except metallworking machinery.....	72	26,568	18,114	208,477	223,521	19	84,852	56,694
General industrial machinery and equipment.....	21	6,578	2,456	27,718	28,082	5	7,730	6,307
Office, computing, and accounting machines.....	12	16,872	15,183	138,409	142,596	3	123,548	76,358
Service industry machines.....	5	2,376	1,161	11,503	12,830	**	8,758	7,226
Miscellaneous machinery, except electrical.....	42	35,820	30,297	297,757	389,649	8	288,213	221,978
Electrical machinery, equipment, and supplies.....	166	155,353	81,737	957,690	1,048,251	42	761,167	641,986
Electric transmission and distribution equipment.....	12	40,118	27,966	295,522	330,845	5	326,003	295,725
Electrical industrial apparatus.....	10	4,518	1,834	24,396	26,314	4	7,901	5,962
Household appliances.....	8	9,845	5,583	95,555	95,168	**	78,289	73,850
Electric lighting and wiring equipment.....	5	1,141	84	2,497	2,401	—	—	—
Radio and television receiving sets, except communication types.....	4	16,275	7,460	93,725	75,924	**	75,234	49,090
Communication equipment.....	11	6,578	3,014	41,357	42,244	4	13,355	10,897
Electronic components and accessories.....	63	57,369	27,156	304,240	367,265	13	233,381	189,113
Miscellaneous electrical machinery, equipment, and supplies.....	53	19,509	8,640	100,398	108,090	10	27,004	17,349
Transportation equipment.....	86	417,858	292,522	4,484,030	5,634,667	27	5,430,793	5,283,546
Motor vehicles and motor vehicle equipment.....	46	195,257	153,060	2,456,342	3,400,558	15	3,237,766	2,851,959
Aircraft and parts.....	26	213,055	132,206	1,980,223	2,175,793	10	2,147,050	2,393,923
Ship and boat building and repairing.....	3	206	294	3,833	3,833	**	190	5
Miscellaneous transportation equipment.....	11	9,340	6,962	43,632	54,484	**	45,787	37,659
Professional, scientific, and controlling instruments; photographic and optical goods; watches and clocks.....	68	148,339	88,219	667,146	674,187	22	520,424	406,159
Engineering, laboratory, and scientific and research instruments and associated equipment.....	18	15,313	9,020	91,225	84,749	5	60,470	42,900
Instruments for measuring physical characteristics; optical instruments and lenses.....	12	4,110	1,780	21,992	22,315	4	7,054	6,290
Surgical, medical, and dental instruments and supplies.....	24	9,292	6,754	91,891	83,393	9	26,168	22,134
Ophthalmic goods.....	4	2,128	1,728	34,409	39,896	**	3,456	1,877
Photographic equipment and supplies.....	10	117,495	68,937	427,627	443,834	**	423,275	332,959
Miscellaneous manufactured products.....	84	59,175	25,823	351,112	349,989	17	102,683	72,329
Musical instruments.....	3	1,576	916	15,129	15,340	**	9,032	6,530
Toys, amusement, sporting and athletic goods.....	18	23,816	11,106	139,844	139,632	**	15,886	9,425
Miscellaneous manufactured products.....	63	33,782	13,801	196,139	195,017	12	77,765	56,373

**Data deleted because of the number of returns on which they were based. Deleted data are included in the appropriate totals.

NOTE: See text for "Explanation of Terms" and "Description of the Sample and Limitations of the Data."

Domestic International Sales Corporation Returns, 1972

ALL ACTIVE FULL YEAR DISC RETURNS

Table 11.—Assets, Receipts, Income, and Gross Receipts of the DISC and Related Persons for Current and First-Preceding Year, by Selected Major Product or Service and by Month Accounting Period Ended

[Money amounts are in thousands of dollars]

Selected major product or service and month accounting period ended	Number of returns	Total assets	Tax deferred income and income taxable to stockholders	Gross receipts of the DISC from all sources	Gross receipts of the DISC and related U.S. persons derived outside the U.S.			
					Total amount	Returns with 1st-preceding year receipts		
						Number of returns	Current year receipts	1st-preceding year receipts
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
All Products and Services								
Total	1,236	2,010,849	1,127,859	15,657,581	21,089,936	322	14,471,121	11,894,033
July 1972.....	**	**	**	**	**	—	—	—
August 1972.....	—	—	—	—	—	—	—	—
September 1972.....	—	—	—	—	—	—	—	—
October 1972.....	—	—	—	—	—	—	—	—
November 1972.....	**	**	**	**	**	—	—	—
December 1972.....	388	744,253	453,784	5,686,771	6,988,474	110	5,958,014	5,177,455
January 1973.....	216	732,653	401,544	4,732,422	6,044,914	72	5,081,184	4,737,316
February 1973.....	82	40,163	22,930	253,063	343,259	16	199,216	121,850
March 1973.....	159	142,566	90,115	1,330,181	1,609,480	24	404,671	277,730
April 1973.....	115	90,149	57,102	988,406	1,333,177	26	412,790	306,777
May 1973.....	87	51,515	34,122	771,142	2,628,686	15	452,988	340,579
June 1973.....	186	209,276	68,014	1,890,920	2,137,270	59	1,962,257	932,327
Nonmanufactured Products and Services								
Total								
Total	99	304,957	145,983	3,803,036	6,489,130	16	2,718,388	1,431,517
July 1972.....	—	—	—	—	—	—	—	—
August 1972.....	—	—	—	—	—	—	—	—
September 1972.....	—	—	—	—	—	—	—	—
October 1972.....	—	—	—	—	—	—	—	—
November 1972.....	—	—	—	—	—	—	—	—
December 1972.....	29	29,624	16,546	256,621	257,351	5	202,085	155,468
January 1973.....	12	11,361	3,032	40,778	125,591	3	120,767	79,081
February 1973.....	7	1,320	361	7,377	7,377	—	—	—
March 1973.....	12	63,185	56,287	954,024	1,216,964	**	246,582	148,131
April 1973.....	13	20,824	9,938	403,358	687,945	**	4,210	1,288
May 1973.....	16	23,658	16,107	552,077	2,382,127	**	338,451	241,301
June 1973.....	10	154,986	43,713	1,588,800	1,811,774	3	1,806,293	806,247
Agricultural products and services								
Total	43	267,152	125,594	3,382,645	5,782,709	14	2,561,727	1,304,169
July 1972.....	—	—	—	—	—	—	—	—
August 1972.....	—	—	—	—	—	—	—	—
September 1972.....	—	—	—	—	—	—	—	—
October 1972.....	—	—	—	—	—	—	—	—
November 1972.....	—	—	—	—	—	—	—	—
December 1972.....	8	7,269	1,596	49,962	50,693	4	46,839	28,358
January 1973.....	4	10,686	2,518	36,490	121,321	**	120,767	79,081
February 1973.....	4	992	146	6,576	6,576	—	—	—
March 1973.....	4	60,025	55,257	928,210	1,191,208	**	245,166	147,893
April 1973.....	7	10,838	6,761	226,571	225,021	**	4,210	1,288
May 1973.....	10	23,385	16,035	550,498	2,380,549	**	338,451	241,301
June 1973.....	6	153,957	43,282	1,584,338	1,807,341	3	1,806,293	806,247
Manufactured Products								
Total								
Total	1,137	1,705,892	981,876	11,854,545	14,600,807	306	11,752,733	10,462,516
July 1972.....	**	**	**	**	**	—	—	—
August 1972.....	—	—	—	—	—	—	—	—
September 1972.....	—	—	—	—	—	—	—	—
October 1972.....	—	—	—	—	—	—	—	—
November 1972.....	**	**	**	**	**	—	—	—
December 1972.....	359	714,629	437,238	5,430,150	6,731,123	105	5,755,929	5,021,987
January 1973.....	204	721,292	398,512	4,691,644	5,919,323	69	4,960,417	4,658,235
February 1973.....	75	38,843	22,569	245,686	335,882	16	199,216	121,850
March 1973.....	147	79,381	33,828	376,157	392,517	22	158,089	129,599
April 1973.....	102	69,325	47,163	585,048	645,231	25	408,580	305,488
May 1973.....	71	27,857	18,016	219,065	246,558	13	114,537	99,277
June 1973.....	176	54,290	24,301	302,121	325,497	56	155,964	126,080

Footnotes at end of table.

ALL ACTIVE FULL YEAR DISC RETURNS

Table 11.—Assets, Receipts, Income, and Gross Receipts of the DISC and Related Persons for Current and First-Preceding Year, by Selected Major Product or Service and by Month Accounting Period Ended—Continued

[Money amounts are in thousands of dollars]

Selected major product or service and month accounting period ended	Number of returns	Total assets	Tax deferred income and income taxable to stockholders	Gross receipts of the DISC from all sources	Gross receipts of the DISC and related U.S. persons derived outside the U.S.			
					Total amount	Returns with 1st-preceding year receipts		
						Number of returns	Current year receipts	1st-preceding year receipts
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Manufactured Products—Continued								
Food and kindred products								
Total	61	23,563	14,953	194,203	310,382	14	105,785	95,029
July 1972.....	—	—	—	—	—	—	—	—
August 1972.....	—	—	—	—	—	—	—	—
September 1972.....	—	—	—	—	—	—	—	—
October 1972.....	—	—	—	—	—	—	—	—
November 1972.....	—	—	—	—	—	—	—	—
December 1972.....	15	4,312	2,728	32,938	105,358	**	6,158	5,493
January 1973.....	6	2,710	2,195	13,733	13,585	**	1,750	177
February 1973.....	7	2,756	1,264	23,694	38,404	4	30,536	24,928
March 1973.....	13	5,904	2,711	37,574	32,652	3	10,556	8,925
April 1973.....	10	5,964	3,964	55,960	55,543	**	13,762	9,397
May 1973.....	4	1,226	1,015	5,165	39,774	**	37,858	41,131
June 1973.....	6	691	1,076	25,139	25,066	**	5,165	4,979
Lumber and wood products, except furniture								
Total	29	14,319	7,242	78,922	79,473	10	48,241	31,128
July 1972.....	—	—	—	—	—	—	—	—
August 1972.....	—	—	—	—	—	—	—	—
September 1972.....	—	—	—	—	—	—	—	—
October 1972.....	—	—	—	—	—	—	—	—
November 1972.....	—	—	—	—	—	—	—	—
December 1972.....	5	6,397	1,795	30,989	30,938	**	30,450	20,813
January 1973.....	5	3,175	1,372	12,766	13,371	**	5,179	4,854
February 1973.....	**	**	**	**	**	—	—	—
March 1973.....	**	**	**	**	**	—	—	—
April 1973.....	4	713	239	8,834	8,834	**	4,668	1,791
May 1973.....	3	1,649	2,369	10,151	10,151	**	269	234
June 1973.....	8	1,559	1,181	10,268	10,267	4	7,674	3,436
Chemicals and allied products								
Total	110	416,877	193,993	1,687,300	2,196,596	43	1,684,327	1,454,364
July 1972.....	—	—	—	—	—	—	—	—
August 1972.....	—	—	—	—	—	—	—	—
September 1972.....	—	—	—	—	—	—	—	—
October 1972.....	—	—	—	—	—	—	—	—
November 1972.....	—	—	—	—	—	—	—	—
December 1972.....	42	87,178	48,649	579,388	771,071	18	636,129	542,483
January 1973.....	27	298,172	133,033	934,030	1,163,755	11	865,126	810,085
February 1973.....	5	7,836	4,708	42,990	103,549	**	80,461	35,906
March 1973.....	8	4,646	3,632	44,994	44,614	**	17,608	15,824
April 1973.....	4	12,653	1,166	48,064	74,429	**	72,847	44,099
May 1973.....	5	2,729	1,731	24,195	24,351	**	1,818	1,690
June 1973.....	19	3,663	1,074	13,639	14,826	7	10,338	4,279
Fabricated metal products, except ordnance, machinery, and transportation equipment								
Total	76	24,214	13,349	149,098	150,584	16	49,924	39,133
July 1972.....	—	—	—	—	—	—	—	—
August 1972.....	—	—	—	—	—	—	—	—
September 1972.....	—	—	—	—	—	—	—	—
October 1972.....	—	—	—	—	—	—	—	—
November 1972.....	—	—	—	—	—	—	—	—
December 1972.....	21	6,862	1,952	27,363	27,341	5	15,739	10,954
January 1973.....	14	12,144	7,905	85,196	86,810	4	18,548	16,041
February 1973.....	5	489	414	8,151	8,151	**	7,280	6,642
March 1973.....	12	1,346	886	9,158	9,158	**	5,288	3,314
April 1973.....	8	750	593	7,246	7,233	**	2,469	1,865
May 1973.....	5	1,127	529	5,081	5,081	**	—	—
June 1973.....	11	1,496	1,071	6,903	6,810	**	601	317

Footnotes at end of table.

ALL ACTIVE FULL YEAR DISC RETURNS

Table 11.—Assets, Receipts, Income, and Gross Receipts of the DISC and Related Persons for Current and First-Preceding Year, by Selected Major Product or Service and by Month Accounting Period Ended—Continued

[Money amounts are in thousands of dollars]

Selected major product or service and month accounting period ended	Number of returns	Total assets	Tax deferred income and income taxable to stockholders	Gross receipt of the DISC from all sources	Gross receipts of the DISC and related U.S. persons derived outside the U.S.			
					Total amount	Returns with 1st-preceding year receipts		
						Number of returns	Current year receipts	1st-preceding year receipts
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Manufactured Products—Continued								
Machinery, except electrical								
Total	233	243,279	179,612	2,096,254	2,471,393	60	2,025,273	1,583,300
July 1972	—	—	—	—	—	—	—	—
August 1972	—	—	—	—	—	—	—	—
September 1972	—	—	—	—	—	—	—	—
October 1972	—	—	—	—	—	—	—	—
November 1972	—	—	—	—	—	—	—	—
December 1972	75	72,016	77,828	1,130,868	1,381,232	19	1,267,140	1,033,097
January 1973	45	107,319	55,196	532,378	622,968	16	412,102	288,607
February 1973	18	13,932	9,878	67,799	83,353	**	58,936	39,414
March 1973	32	11,461	5,037	55,798	56,739	4	21,839	16,433
April 1973	21	30,143	28,367	266,615	279,576	7	243,519	193,225
May 1973	14	3,919	1,012	11,878	11,616	**	3,659	3,196
June 1973	28	4,489	2,295	30,918	35,908	9	18,078	9,327
Electrical machinery, equipment, and supplies								
Total	166	155,353	81,737	957,690	1,048,251	42	761,167	641,986
July 1972	—	—	—	—	—	—	—	—
August 1972	—	—	—	—	—	—	—	—
September 1972	—	—	—	—	—	—	—	—
October 1972	—	—	—	—	—	—	—	—
November 1972	—	—	—	—	—	—	—	—
December 1972	54	85,775	50,884	629,356	711,509	18	642,983	551,184
January 1973	27	20,796	13,966	154,025	155,798	9	75,949	61,465
February 1973	8	3,503	1,376	23,584	23,572	**	2,953	2,742
March 1973	28	28,210	6,613	50,218	50,360	4	5,896	4,503
April 1973	18	4,100	1,904	18,171	24,285	4	12,340	6,496
May 1973	9	1,822	1,036	10,853	11,384	**	2,232	558
June 1973	22	11,147	5,958	71,483	71,343	4	18,813	15,038
Transportation equipment								
Total	86	417,858	292,522	4,484,030	5,634,667	27	5,430,793	5,283,546
July 1972	—	—	—	—	—	—	—	—
August 1972	—	—	—	—	—	—	—	—
September 1972	—	—	—	—	—	—	—	—
October 1972	—	—	—	—	—	—	—	—
November 1972	**	**	**	**	**	—	—	—
December 1972	27	182,704	125,955	1,743,645	2,144,822	6	1,996,409	1,938,447
January 1973	21	216,074	156,700	2,629,659	3,370,489	10	3,355,076	3,281,613
February 1973	**	**	**	**	**	—	—	—
March 1973	10	2,862	1,192	18,874	18,899	**	4,199	2,930
April 1973	5	7,402	6,095	53,111	63,433	**	45,787	37,659
May 1973	3	321	167	3,538	1,767	—	—	—
June 1973	16	8,190	2,350	34,017	34,071	8	29,322	22,898
Professional, scientific and controlling instruments, photographic and optical goods, watches and clocks								
Total	68	148,339	88,219	667,146	674,187	22	520,424	406,159
July 1972	—	—	—	—	—	—	—	—
August 1972	—	—	—	—	—	—	—	—
September 1972	—	—	—	—	—	—	—	—
October 1972	—	—	—	—	—	—	—	—
November 1972	—	—	—	—	—	—	—	—
December 1972	16	123,031	72,576	440,295	443,457	7	435,392	342,371
January 1973	12	5,620	4,779	53,210	53,210	3	10,503	7,306
February 1973	3	308	152	2,408	2,407	—	—	—
March 1973	7	602	584	12,003	12,003	**	583	441
April 1973	8	2,502	1,526	58,577	63,455	**	11,263	10,197
May 1973	8	10,531	6,634	77,846	72,034	3	57,676	40,928
June 1973	14	5,744	1,968	22,806	27,621	6	5,008	4,917

** Data deleted because of the number of returns on which they were based. Deleted data are included in the appropriate totals.

NOTE: See text for "Explanation of Terms" and "Description of the Sample and Limitations of the Data."

ALL ACTIVE FULL YEAR DISC RETURNS Table 12.—Assets, Receipts, Income, and Gross Receipts of DISC and Related Persons for Current and First-Preceding Year, by Selected Major Product or Service and by Type of Majority Stockholder and Size of Assets of Majority Corporate Stockholder

(Money amounts are in thousands of dollars)

Selected major product or service, type of stockholder end size of assets of majority corporate stockholder	Number of returns	Total assets	Tax deferred income and taxable to stockholders	Gross receipts of the DISC from all sources	Gross receipts of the DISC and related U.S. persons derived outside the U.S.				Number of returns	Total assets year year	Tax deferred income and taxable to stockholders	Gross receipts of the DISC from all sources	Returns with 1st- preceding year receipts		Gross receipts of the DISC and related U.S. persons derived outside the U.S.		
					Total amount	Number of returns	Current year receipts	1st- preceding year receipts					Total amount	Number of returns	Current year receipts	1st- preceding year receipts	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)		
All products and services																	
Total																	
All returns	1,236	2,010,849	1,127,859	15,657,581	21,089,936	11,894,033	14,471,121	322	14,471,121	11,894,033	304,957	145,983	3,803,036	6,489,130	16	2,718,388	1,431,517
Returns with majority stockholder, total	1,178	1,988,037	1,120,902	15,556,121	20,988,332	11,887,426	14,459,696	314	14,459,696	11,887,426	302,497	144,998	3,777,709	6,463,854	16	2,718,388	1,431,517
Corporate stockholders, total	989	1,939,102	1,112,303	15,337,537	20,751,863	11,851,388	14,408,056	294	14,408,056	11,851,388	297,743	144,765	3,720,090	6,407,778	14	2,713,241	1,427,727
Assets zero or not available	403	388,714	154,819	2,964,347	3,424,158	1,293,486	2,466,885	100	2,466,885	1,293,486	185,897	96,551	1,945,659	2,244,925	**8	**1,933,699	**889,140
\$1 under \$100,000	14	6,844	3,243	57,472	55,217	29,495	28,137	4	28,137	29,495	**4,042	**1,072	**32,341	**32,466	**	**	**
\$100,000 under \$1,000,000	78	67,269	14,100	208,795	420,596	240,841	299,421	15	299,421	240,841	1,617	754	6,590	6,467	**	**	**
\$1,000,000 under \$5,000,000	130	38,582	15,369	219,848	216,325	36,734	57,441	31	57,441	36,734	4,671	1,324	69,973	70,530	**6	**779,541	**538,587
\$5,000,000 under \$10,000,000	58	41,069	14,460	339,711	370,316	134,267	206,422	16	206,422	134,267	21,782	11,022	318,573	365,257	**	**	**
\$10,000,000 under \$50,000,000	126	75,938	41,317	762,922	831,635	406,450	546,217	43	546,217	406,450	2,531	2,523	113,491	399,629	—	—	—
\$50,000,000 under \$100,000,000	33	41,496	15,193	247,834	301,468	109,473	120,272	12	120,272	109,473	77,204	71,520	1,233,463	3,288,504	**	**	**
\$100,000,000 under \$250,000,000	56	141,647	110,297	1,493,737	2,010,484	1,105,583	1,359,201	24	1,359,201	1,105,583	4,517	233	54,137	52,594	**	**	**
\$250,000,000 or more	91	1,137,543	743,504	9,042,871	13,121,663	8,495,059	9,324,060	49	9,324,060	8,495,059	237	—	3,482	3,482	—	—	—
Noncorporate stockholders	176	42,913	7,051	196,440	194,682	**36,038	**51,641	**20	**51,641	**36,038	—	—	—	—	—	—	—
Type of stockholder not known	13	6,083	1,548	22,144	41,787	**	**	**	**	**	—	—	—	—	—	—	—
Returns with no majority stockholder	58	22,752	6,958	101,460	101,605	6,607	11,425	8	11,425	6,607	2,460	986	25,327	25,276	—	—	—
Total																	
All returns	43	267,152	125,594	3,392,645	5,782,709	1,304,169	2,561,727	14	2,561,727	1,304,169	1,705,892	981,876	11,854,545	14,600,807	306	11,752,793	10,462,516
Returns with majority stockholder, total	42	267,015	125,532	3,381,622	5,781,686	1,304,169	2,561,727	14	2,561,727	1,304,169	1,685,600	975,904	11,778,412	14,524,478	298	11,741,308	10,455,909
Corporate stockholders, total	36	262,502	125,346	3,327,015	5,728,616	1,300,617	2,557,995	13	2,557,995	1,300,617	1,641,359	967,539	11,617,447	14,344,085	280	11,694,815	10,423,661
Assets zero or not available	19	176,348	54,076	1,843,943	2,143,214	869,437	1,905,111	7	1,905,111	869,437	202,817	98,268	1,018,688	1,179,293	93	961,774	824,050
\$1 under \$100,000	**5	**4,125	**1,049	**34,099	**34,147	**41,986	**69,266	**3	**69,266	**41,986	6,834	3,243	55,217	55,217	28,137	29,495	29,495
\$100,000 under \$1,000,000	**	**	**	**	**	**	**	**	**	**	63,239	13,028	176,454	388,130	14	270,893	221,138
\$1,000,000 under \$5,000,000	**	**	**	**	**	**	**	**	**	**	36,965	14,616	213,259	209,858	31	157,441	136,734
\$5,000,000 under \$10,000,000	3	3,870	1,210	68,884	69,440	**	**	**	**	**	36,397	13,196	269,738	299,787	14	165,744	111,984
\$10,000,000 under \$50,000,000	6	20,923	10,814	313,840	360,523	**389,194	**583,617	**3	**583,617	**389,194	54,157	30,296	444,348	466,378	41	207,766	165,148
\$50,000,000 under \$100,000,000	—	—	—	—	—	—	—	—	—	—	41,196	15,193	247,834	301,468	12	120,272	109,473
\$100,000,000 under \$250,000,000	—	—	—	—	—	—	—	—	—	—	139,116	107,774	1,380,247	1,610,855	24	1,359,201	1,105,583
\$250,000,000 or more	3	57,236	58,197	1,066,250	3,121,291	**	**	**	**	**	1,060,339	671,985	7,809,408	9,633,159	27	8,220,056	8,220,056
Noncorporate stockholders	**6	**4,513	**185	**54,606	**53,070	**	**	**	**	**	38,396	6,817	142,303	142,088	**18	**46,494	**32,249
Type of stockholder not known	**	**	**	**	**	—	—	—	—	—	5,845	1,548	18,662	38,305	**	**	**
Returns with no majority stockholder	**	**	**	**	**	—	—	—	—	—	20,292	5,972	76,134	76,328	8	11,425	6,607

Footnotes at end of table.

ALL ACTIVE FULL YEAR DISC RETURNS
Table 12.—Assets, Receipts, Income, and Gross Receipts of DISC and Related Persons for Current and First-Preceding Year, by Selected Major Product or Service and by Type of Majority Stockholder and Size of Assets of Majority Corporate Stockholder—Continued

(Money amounts are in thousands of dollars)

Selected major product or service, type of stockholder and size of assets of majority corporate stockholder	Number of returns	Total assets	Tax deferred income and income taxable to stockholders	Gross receipts of the DISC from all sources	Gross receipts of the DISC and related U.S. persons derived outside the U.S.			Total amount	Returns with 1st- preceding year receipts			Tax deferred income and income taxable to stockholders	Gross receipts of the DISC from all sources	Gross receipts of the DISC and related U.S. persons derived outside the U.S.			
					Number of returns	Total amount	Current year receipts		1st- preceding year receipts	Number of returns	Total amount			Current year receipts	1st- preceding year receipts		
Manufactured products—Continued																	
Machinery, except electrical																	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)		
All returns	233	243,279	179,612	2,096,254	2,471,393	60	2,025,273	1,583,300	166	155,353	81,737	957,690	1,048,251	42	761,167	641,986	
Returns with majority stockholder, total	224	241,671	178,905	2,091,370	2,466,513	60	2,025,273	1,583,300	162	151,880	80,729	941,442	1,032,101	42	761,167	641,986	
Corporate stockholders, total	201	237,435	177,923	2,074,897	2,450,269	58	2,024,507	1,582,971	134	145,238	79,728	918,632	1,010,084	38	754,847	637,522	
Assets zero or not available	81	32,354	28,997	280,730	400,124	17	240,165	169,916	57	43,150	11,367	132,746	110,029	12	29,264	21,256	
\$1 under \$100,000	**23	**45,819	**5,719	**66,897	**75,757	**4	**18,419	**12,266	**12	**4,214	**2,101	**16,586	**16,132	**7	**6,265	**3,125	
\$100,000 under \$1,000,000	27	6,244	2,314	21,137	21,950	7	6,102	4,137	18	4,653	2,868	24,788	25,747	**9	**42,733	**30,563	
\$1,000,000 under \$5,000,000	15	5,668	3,652	52,076	55,546	4	37,652	23,896	9	3,449	2,111	19,477	19,477	**	**	**	
\$5,000,000 under \$10,000,000	24	8,584	5,013	60,142	65,221	**9	**44,095	**32,817	17	11,064	7,246	66,811	70,930	**	**	**	
\$10,000,000 under \$50,000,000	7	6,104	4,697	41,139	45,262	**	**	**	**8	**2,225	**2,515	**66,821	**73,201	**3	**15,678	**10,947	
\$50,000,000 under \$100,000,000	15	74,944	68,397	966,283	1,146,640	12	1,118,839	895,656	**	**	51,520	591,402	694,567	7	660,707	571,631	
\$100,000,000 under \$250,000,000	9	57,718	59,134	586,492	639,768	5	559,234	444,283	13	76,483	721	16,629	16,148	4	6,520	4,464	
\$250,000,000 or more	**23	**4,236	**983	**16,473	**16,244	**	**	**	25	1,175	279	6,181	5,870	—	—	—	
Noncorporate stockholders	**23	**4,236	**983	**16,473	**16,244	**	**	**	3	—	—	—	—	—	—	—	
Type of stockholder not known	9	1,607	707	4,885	4,880	—	—	—	4	3,474	1,008	16,247	16,150	—	—	—	

**Identifies (a) size classes for which data were deleted because of the number of returns on which they were based and (b) combined frequencies or amounts that include the data thus deleted from another size class.
 NOTE: See text for "Explanation of Terms" and "Description of the Sample and Limitations of the Data."

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ALL ACTIVE DISC RETURNS

Table 13.—Balance Sheet, Income Statement, and Distributions, by Selected Industry

[Money amounts are in thousands of dollars]

Item	All industries			Wholesale and retail trade				
	Number of returns	Amount	Total	Wholesale trade				
				Total	Commission merchants	Motor vehicles and automobile equipment	Lumber and construction materials	Metals and minerals, except petroleum and scrap
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Number of returns	4,162	—	4,110	4,057	1,580	77	113	103
Total assets	4,117	5,872,691	5,797,163	5,575,551	2,412,103	304,781	100,709	89,073
Qualified assets, total	4,115	5,859,163	5,783,638	5,562,120	2,410,609	304,711	99,599	88,064
Working capital	3,956	256,292	243,370	242,003	51,657	5,168	8,991	12,284
Funds awaiting investment	112	58,080	58,080	57,842	49,387	—	—	—
Export-Import Bank obligations	192	257,851	208,927	208,013	58,384	31,973	8,022	35
Trade receivables (net)	3,500	4,163,535	4,156,212	4,085,570	1,803,620	250,662	38,003	51,972
Export property	634	444,324	441,582	293,693	24,310	15,149	21,571	22,152
Producer's loans	552	254,487	252,478	252,381	109,523	1,056	11,577	1,146
Investments in related foreign export corporations	48	2,193	2,181	2,181	1,038	12	60	134
Depreciable assets (net)	466	62,982	62,638	62,622	52,555	216	264	762
Other assets (net)	1,883	359,419	358,170	357,816	260,135	474	11,111	579
Nonqualified assets (net)	526	13,528	13,525	13,431	1,494	70	1,110	9
Total liabilities	4,117	5,872,691	5,797,163	5,575,551	2,412,103	304,781	100,709	89,073
Accounts payable	2,270	1,283,248	1,280,215	1,186,696	137,246	135,875	21,750	47,507
Other current liabilities	1,794	290,248	285,385	284,977	61,571	11,885	22,318	8,957
Mortgages, notes, and bonds payable in one year or more	239	142,889	140,883	140,085	11,491	49	1,877	1,953
Other liabilities	859	111,070	110,719	110,599	38,969	5,275	4,085	1,456
Capital stock	4,117	25,256	25,102	24,468	5,873	637	409	523
Paid-in or capital surplus	171	63,545	17,784	17,776	10,800	2,547	9	54
Other earnings and profits	453	33,877	33,683	33,683	8,766	179	3,529	540
Previously taxed income	2,498	1,244,558	1,241,534	1,240,214	706,614	7,033	10,918	9,331
Accumulated DISC income	3,927	2,678,936	2,662,792	2,537,986	1,430,774	141,301	36,000	18,783
Less: Cost of treasury stock	22	936	933	933	1	—	189	30
Total receipts	4,042	16,496,974	16,445,184	15,226,685	2,580,894	517,931	486,109	472,019
Total qualified export receipts and nonqualified receipts	4,042	16,519,136	16,445,933	15,227,434	2,581,484	517,931	486,109	472,201
Qualified export receipts, total	4,036	16,445,157	16,372,129	15,153,636	2,571,221	517,224	483,960	470,236
Qualified export receipts from sale of export property	3,985	16,236,940	16,223,411	15,045,733	2,519,174	509,509	481,292	469,480
Other qualified export receipts, total	1,305	208,217	148,718	107,903	52,046	7,715	2,668	757
Leasing of export property	36	10,028	4,726	4,726	946	—	—	—
Services related to qualified export sale or lease	174	25,293	25,293	25,289	6,987	4,131	1,825	339
Engineering and architectural services	49	45,455	16,580	16,580	14,774	—	—	—
Export management services	43	3,494	2,770	2,770	1,214	—	326	—
Qualified dividends	9	22,188	775	775	592	—	(¹)	181
Interest on producer's loans	377	7,868	7,777	7,776	3,809	6	161	6
Other interest	773	93,340	90,245	49,439	23,595	3,578	354	230
Net capital gains	12	135	135	131	61	(¹)	—	—
Net gain (less net loss) noncapital assets	29	416	416	416	67	(¹)	2	—
Nonqualified receipts, total	737	73,978	73,805	73,797	10,264	707	2,149	1,964
Ultimate use in U.S.	245	32,320	32,320	32,320	3,025	474	1,898	1,766
Exports subsidized by U.S. Government	10	2,600	2,600	2,600	33	—	—	—
Certain sales or leases for use by U.S. Government	9	215	215	215	5	—	—	—
Sales to related DISCs	—	—	—	—	—	—	—	—
Nonqualified dividends	4	20	20	20	(¹)	1	—	—
Other nonqualified receipts	545	38,750	38,576	38,569	7,200	232	251	198
Adjustments to receipts:								
Interest on State and local Government obligations	—	—	—	—	—	—	—	—
Net loss, noncapital assets	9	12	12	12	(¹)	(¹)	1	—
Less: Includable income of Controlled Foreign Corporations	3	22,185	772	772	591	—	—	181

Footnotes at end of table.

ALL ACTIVE DISC RETURNS

Table 13.—Balance Sheet, Income Statement, and Distributions, by Selected Industry—Continued

[Money amounts are in thousands of dollars]

Item	All industries		Total	Wholesale and retail trade				
	Number of returns	Amount		Total	Wholesale trade			
					Commission merchants	Motor vehicles and automobile equipment	Lumber and construction materials	Metals and minerals, except petroleum and scrap
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Total deductions	3,658	13,371,822	13,328,283	12,188,936	746,804	441,811	429,795	443,405
Cost of sales and operations	2,364	12,565,770	12,527,175	11,454,425	612,164	404,139	408,147	404,269
Export promotion expenses, total	2,436	466,316	462,695	396,939	86,410	22,065	9,478	17,655
Market studies	64	4,196	4,196	4,193	212	3	—	—
Advertising	730	36,520	36,491	22,153	5,587	589	226	53
Depreciation	432	2,594	2,572	2,564	220	56	114	137
Salaries and wages	702	66,928	66,515	66,342	11,093	7,197	1,339	999
Rents	558	6,804	6,757	6,718	919	372	153	348
Sales commissions	1,163	154,180	154,079	105,572	27,139	3,128	1,265	2,772
Warehousing	122	8,160	8,160	8,160	901	1,569	6	172
Freight (excluding insurance)	607	56,979	56,978	56,909	13,160	2,775	1,440	10,133
Compensation of officers	365	14,369	14,244	14,053	1,070	714	597	538
Repairs	190	1,126	1,124	1,123	85	25	16	316
Amortization	848	343	310	308	44	18	7	1
Pension, profit-sharing, stock bonus, and annuity plans	140	3,410	3,410	3,410	383	565	54	49
Employee benefit programs	173	2,606	2,595	2,591	423	546	55	81
Other export promotion expenses	1,409	108,100	105,264	102,843	25,173	4,510	4,206	2,056
Other expenses, total	3,279	339,725	338,401	337,559	48,230	15,607	12,170	21,482
Bad debts	381	6,574	6,540	6,446	417	117	259	77
Taxes	2,521	23,800	23,727	23,637	5,980	3,259	1,244	753
Interest	717	14,132	14,028	13,960	1,356	180	940	405
Contributions	140	313	313	313	5	43	2	11
Freight	662	144,207	144,202	144,139	14,710	3,119	7,705	13,071
Freight insurance	114	1,158	1,158	1,158	349	12	112	12
Other expenses	2,345	149,540	148,432	147,907	25,413	8,877	1,909	7,152
Net loss, noncapital assets	9	12	12	12	(1)	(1)	1	—
Total receipts less total deductions	4,134	3,125,152	3,116,902	3,037,749	1,834,089	76,120	56,314	28,614
Net income (less deficit)	4,134	3,147,326	3,117,663	3,038,510	1,834,680	76,120	56,314	28,796
Net income	3,927	3,148,740	3,118,978	3,039,637	1,834,706	76,131	56,385	28,800
Deficit	207	1,414	1,315	1,127	26	11	71	4
Statutory special deductions, total	71	284	260	252	11	4	(1)	46
Net operating loss carryover	62	281	257	249	10	4	—	46
Dividends received deduction	9	3	3	3	1	1	(1)	—
Tax deferred income and income taxable to stockholders	3,919	3,148,516	3,118,776	3,039,444	1,834,696	76,126	56,384	28,754
Total amount deemed distributed	3,918	1,578,914	1,563,999	1,524,333	919,045	38,066	28,273	14,303
Total amount actually distributed	1,747	648,629	635,999	635,248	426,262	5,126	14,631	3,556

Footnotes at end of table.

ALL ACTIVE DISC RETURNS

Table 13.—Balance Sheet, Income Statement, and Distributions, by Selected Industry—Continued

[Money amounts are in thousands of dollars]

Item	Wholesale and retail trade—Continued								
	Wholesale trade—Continued								
	Electrical goods	Hardware, plumbing and heating equipment	Machinery, equipment and supplies	Paper and paper products	Drugs, chemicals, and allied products	Apparel, piece goods and notions	Groceries and related products	Farm products—raw materials	Petroleum and petroleum products
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
Number of returns	294	82	650	54	216	121	141	82	23
Total assets	190,253	36,018	497,176	71,976	707,856	56,097	378,142	107,276	58,468
Qualified assets, total	189,624	35,987	496,660	71,918	704,840	55,996	377,664	107,269	58,468
Working capital	13,484	4,592	32,227	3,956	47,858	5,109	12,382	8,165	5,414
Funds awaiting investment	410	—	1,710	77	1,561	92	1,602	79	—
Export-Import Bank obligations	2,682	80	4,028	5	20,328	206	695	3,380	—
Trade receivables (net)	156,369	28,448	354,935	63,118	459,989	35,542	344,047	56,562	40,544
Export property	6,475	2,215	65,492	2,762	59,279	12,848	9,637	22,670	872
Producer's loans	2,783	285	14,929	1,237	80,410	1,413	7,285	2,036	6,700
Investments in related foreign export corporations	37	—	359	—	119	35	(1)	5	—
Depreciable assets (net)	437	44	5,382	83	378	202	125	473	233
Other assets (net)	6,947	322	17,598	680	34,918	547	1,890	13,899	4,704
Nonqualified assets (net)	629	31	516	58	3,016	101	479	7	(1)
Total liabilities	190,253	36,018	497,176	71,976	707,856	56,097	378,142	107,276	58,468
Accounts payable	69,541	17,272	153,365	38,987	136,419	28,576	178,994	41,883	4,915
Other current liabilities	26,468	1,837	71,888	4,175	25,878	4,983	4,381	7,592	135
Mortgages, notes, and bonds payable in one year or more	16,515	1,793	17,324	649	22,418	1,198	3,913	2,045	3,749
Other liabilities	7,486	561	16,886	1,473	7,351	2,086	11,277	1,210	506
Capital stock	1,650	625	5,336	615	1,055	801	1,058	567	2,341
Paid-in or capital surplus	118	9	265	156	2,246	48	12	(1)	(1)
Other earnings and profits	3,092	—45	4,083	1,071	6,526	663	298	761	166
Previously taxed income	22,182	5,275	91,003	5,791	179,645	5,380	48,188	15,600	19,141
Accumulated DISC income	43,266	8,691	135,786	19,058	326,519	12,437	130,022	37,618	27,513
Less: Cost of treasury stock	64	—	559	—	1	54	—	—	—
Total receipts	520,549	107,513	1,453,112	273,003	1,659,939	190,605	3,189,068	1,634,891	136,481
Total qualified export receipts and nonqualified receipts	520,549	107,513	1,453,107	273,003	1,659,938	190,605	3,189,064	1,634,880	136,481
Qualified export receipts, total	512,980	106,076	1,450,370	272,467	1,647,476	190,085	3,184,149	1,627,143	136,130
Qualified export receipts from sale of export property	509,824	105,875	1,439,944	272,233	1,639,916	189,327	3,174,554	1,624,662	133,689
Other qualified export receipts, total	3,156	202	10,427	234	7,560	759	9,595	2,481	2,461
Leasing of export property	2	—	2,451	—	311	—	—	—	524
Services related to qualified export sale or lease	1,198	74	3,113	76	905	549	459	1,572	1,722
Engineering and architectural services	29	—	1,567	—	210	—	—	—	—
Export management services	7	93	38	10	975	70	1	—	—
Qualified dividends	(1)	—	—	—	—	—	1	—	—
Interest on producer's loan	21	13	846	11	2,196	23	200	14	197
Other interest	1,898	21	2,402	138	2,638	116	8,936	877	5
Net capital gains	—	—	—	—	1	—	1	18	—
Net gain (less net loss) noncapital assets	2	—	9	—	324	1	—3	—	12
Nonqualified receipts, total	7,569	1,437	2,736	536	12,462	519	4,915	7,737	351
Ultimate use in U. S.	2,961	342	1,588	440	4,610	470	4,143	7,184	310
Exports subsidized by U. S. Government	—	9	358	64	—	—	—	—	—
Certain sales or leases for use by U. S. Government	53	45	67	—	45	—	—	—	—
Sales to related DISCS	—	—	—	—	—	—	—	—	—
Nonqualified dividends	—	—	—	—	19	—	—	—	—
Other nonqualified receipts	4,554	1,040	723	32	7,788	49	772	553	41
Adjustments to receipts:									
Interest on State and local Government obligations	—	—	—	—	—	—	—	—	—
Net loss, noncapital assets	—	—	5	—	1	—	3	—	—
Less: Includable income of Controlled Foreign Corporations	—	—	—	—	—	—	—	—	—

Footnotes at end of table.

ALL ACTIVE DISC RETURNS

Table 13.—Balance Sheet, Income Statement, and Distributions, by Selected Industry—Continued

[Money amounts are in thousands of dollars]

Item	Wholesale and retail trade—Continued								
	Wholesale trade—Continued								
	Electrical goods	Hardware, plumbing and heating equipment	Machinery, equipment and supplies	Paper and paper products	Drugs, chemicals, and allied products	Apparel, piece goods and notions	Groceries and related products	Farm product—raw materials	Petroleum and petroleum products
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
Total deductions	462,073	96,770	1,293,810	246,976	1,331,484	174,284	3,052,105	1,577,621	99,682
Cost of sales and operations	422,859	87,949	1,196,792	219,172	1,199,083	157,863	3,010,381	1,554,955	92,115
Export promotion expenses, total	25,752	7,102	71,154	10,045	59,150	9,921	12,990	4,740	6,084
Market studies	915	14	85	—	1,782	3	2	1	—
Advertising	3,123	193	2,662	68	3,858	15	540	53	61
Depreciation	100	22	1,294	67	187	34	113	32	5
Salaries and wages	4,193	1,087	17,363	1,041	12,181	1,011	694	354	44
Rents	374	115	975	220	982	190	245	137	—
Sales commissions	7,293	3,392	22,859	4,225	11,544	3,038	4,226	1,039	4,078
Warehousing	47	23	175	—	3,571	95	177	296	—
Freight (excluding insurance)	271	119	2,148	1,950	8,552	3,613	4,193	1,709	1,531
Compensation of officers	980	431	3,343	627	1,895	724	388	291	65
Repairs	38	3	303	23	15	64	12	15	—
Amortization	9	6	180	1	10	2	5	3	1
Pension, profit-sharing, stock bonus, and annuity plans	256	14	826	106	581	55	28	52	—
Employee benefit programs	102	35	476	313	231	17	12	16	2
Other export promotion expenses	8,051	1,649	18,464	1,405	13,759	1,059	2,356	742	297
Other expenses, total	13,462	1,719	25,859	17,759	73,250	6,500	28,730	17,925	1,483
Bad debts	612	68	773	53	1,602	404	111	222	—
Taxes	1,031	196	3,247	300	2,166	568	403	611	170
Interest	1,867	65	2,143	319	1,027	210	807	3,185	(¹)
Contributions	40	(¹)	22	3	11	17	4	121	(¹)
Freight	773	185	3,164	13,635	48,530	2,284	8,054	11,516	1,145
Freight insurance	64	14	37	24	261	51	105	13	2
Other expenses	9,073	1,190	16,473	3,426	19,655	2,966	19,246	2,257	166
Net loss, noncapital assets	—	—	5	—	1	—	3	—	—
Total receipts less total deductions	58,477	10,743	159,302	26,027	328,455	16,321	136,963	57,270	36,799
Net income (less deficit)	58,477	10,743	159,302	26,027	328,455	16,321	136,963	57,259	36,799
Net income	58,712	10,769	159,601	26,034	328,488	16,336	137,022	57,262	36,800
Deficit	235	26	299	8	33	15	59	3	1
Statutory special deductions, total	2	10	29	—	47	6	40	22	(¹)
Net operating loss carryover	1	10	29	—	47	6	39	22	(¹)
Dividends received deduction	(¹)	—	—	—	—	—	1	—	—
Tax deferred income and income taxable to stockholders	58,711	10,759	159,585	26,034	328,441	16,332	137,007	57,255	36,800
Total amount deemed distributed	29,388	5,387	80,557	13,024	165,936	8,178	68,604	28,636	18,517
Total amount actually distributed	12,422	2,051	26,291	6,922	40,497	3,577	44,108	16,290	1,718

Footnotes at end of table.

ALL ACTIVE DISC RETURNS

Table 13.—Balance Sheet, Income Statement, and Distributions, by Selected Industry—Continued

(Money amounts are in thousands of dollars)

Item	Wholesale and retail trade—Continued					Finance, insurance and real estate	Services			
	Wholesale trade—Continued		Retail trade	Wholesale and retail trade not allocable	Total		Export management services	Motion picture distributions	Engineering and architectural services	
	Alcoholic beverages	Other wholesale trade								
	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	
Number of returns.....	5	516	43	10	8	44	14	5	25	
Total assets	6,079	559,544	218,226	3,386	61,226	14,302	932	1,618	11,753	
Qualified assets, total.....	6,079	553,632	218,132	3,385	61,226	14,299	931	1,616	11,752	
Working capital.....	376	30,340	1,077	289	10,050	2,872	55	291	2,526	
Funds awaiting investment.....	—	2,925	238	—	—	—	—	—	—	
Export-Import Bank obligations.....	—	78,192	210	705	48,292	631	—	—	631	
Trade receivables (net).....	4,837	396,921	68,302	2,340	1,208	6,116	576	880	4,660	
Export property.....	501	27,759	147,861	27	—	2,743	—	—	2,743	
Producer's loans.....	35	11,964	97	—	1,660	349	20	290	38	
Investments in related foreign export corporations.....	—	381	—	—	12	—	—	—	—	
Depreciable assets (net).....	152	1,316	12	4	—	343	260	13	70	
Other assets (net).....	178	3,834	335	19	4	1,246	19	143	1,083	
Nonqualified assets (net).....	—	5,912	94	(1)	1	3	(1)	1	1	
Total liabilities	6,079	559,544	218,226	3,386	61,226	14,302	932	1,618	11,753	
Accounts payable.....	1,834	172,531	92,803	715	638	2,395	31	7	2,356	
Other current liabilities.....	1,230	31,878	115	293	702	4,161	10	898	3,253	
Mortgages, notes, and bonds payable in one year or more.....	—	55,111	260	538	—	2,006	238	105	1,663	
Other liabilities.....	(1)	10,196	92	29	7	344	127	45	172	
Capital stock.....	18	2,961	107	526	20	135	51	16	68	
Paid-in or capital surplus.....	—	1,514	7	—	45,658	104	59	(1)	45	
Other earnings and profits.....	—	4,054	(1)	(1)	4	190	—82	(1)	272	
Previously taxed income.....	595	113,518	787	532	1,025	1,998	223	238	1,537	
Accumulated DISC income.....	2,403	167,814	124,054	753	13,171	2,972	274	308	2,390	
Less: Cost of treasury stock.....	—	35	—	—	—	3	—	—	3	
Total receipts	15,064	1,989,508	1,202,042	16,457	15,732	36,057	759	3,779	31,519	
Total qualified export receipts and nonqualified receipts.....	15,064	1,989,506	1,202,042	16,457	15,732	36,057	759	3,779	31,519	
Qualified export receipts, total.....	14,381	1,969,737	1,202,036	16,457	15,732	35,883	759	3,778	31,346	
Qualified export receipts from sale of export property.....	14,380	1,961,896	1,161,275	16,403	12,654	876	1	—	875	
Other qualified export receipts, total.....	1	7,840	40,761	54	24,492	35,007	757	3,778	30,472	
Leasing of export property.....	—	493	1,496	1,496	1,496	5,302	34	3,772	1,496	
Services related to qualified export sale or lease.....	—	2,340	3	1	—	—	—	—	—	
Engineering and architectural services.....	—	—	—	—	—	28,875	—	—	28,875	
Export management services.....	—	36	—	—	—	723	723	—	—	
Qualified dividends.....	—	(1)	—	—	21,413	—	—	—	—	
Interest on producer's loans.....	1	271	1	—	85	6	—	6	—	
Other interest.....	—	4,648	40,757	49	2,994	101	—	—	101	
Net capital gains.....	—	49	—	4	—	—	—	—	—	
Net gain (less net loss) noncapital assets.....	—	3	—	—	—	—	—	—	—	
Nonqualified receipts, total.....	683	19,769	7	1	—	174	(1)	1	173	
Ultimate use in U. S.	478	2,630	—	—	—	—	—	—	—	
Exports subsidized by U. S. Government.....	205	1,932	—	—	—	—	—	—	—	
Certain sales or leases for use by U. S. Government.....	—	—	—	—	—	—	—	—	—	
Sales to related DISCs.....	—	—	—	—	—	—	—	—	—	
Nonqualified dividends.....	—	(1)	—	—	—	—	—	—	—	
Other nonqualified receipts.....	(1)	15,135	7	1	—	174	(1)	1	173	
Adjustments to receipts:	—	—	—	—	—	—	—	—	—	
Interest on State and local Government obligations.....	—	—	—	—	—	—	—	—	—	
Net loss, noncapital assets.....	—	2	—	—	—	—	—	—	—	
Less: Includable income of Controlled Foreign Corporations.....	—	—	—	—	21,413	—	—	—	—	

Footnotes at end of table.

ALL ACTIVE DISC RETURNS

Table 13.—Balance Sheet, Income Statement, and Distributions, by Selected Industry—Continued

(Money amounts are in thousands of dollars)

Item	Wholesale and retail trade—Continued				Finance, insurance and real estate	Services			
	Wholesale trade—Continued		Retail trade	Wholesale and retail trade not allocable		Total	Export management services	Motion picture distributions	Engineering and architectural services
	Alcoholic beverages	Other wholesale trade							
	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)
Total deductions	13,108	1,779,209	1,123,075	15,471	12,018	31,524	210	3,504	27,110
Cost of sales and operations	8,414	1,676,124	1,057,784	14,965	11,366	27,228	9	999	26,220
Export promotion expenses, total	4,109	50,284	65,558	197	(¹)	3,621	150	2,416	1,054
Market studies	64	1,112	3	—	—	(¹)	(¹)	—	—
Advertising	350	4,776	14,337	1	—	30	—	(¹)	29
Depreciation	12	169	8	(¹)	—	21	9	4	8
Salaries and wages	635	7,110	142	31	—	412	61	6	345
Rents	29	1,661	30	8	—	48	8	2	37
Sales commissions	412	9,162	48,467	41	—	101	10	27	64
Warehousing	155	973	—	—	—	—	—	—	—
Freight (excluding insurance)	253	5,062	55	13	—	1	(¹)	1	—
Compensation of officers	12	2,378	162	29	—	124	11	—	113
Repairs	10	196	1	(¹)	—	2	(¹)	—	2
Amortization	1	20	1	(¹)	(¹)	33	(¹)	32	1
Pension, profit-sharing, stock bonus, and annuity plans	—	441	—	—	—	—	—	—	—
Employee benefit programs	41	242	2	2	—	11	1	—	10
Other export promotion expenses	2,134	16,982	2,350	71	(¹)	2,837	49	2,343	445
Other expenses, total	585	52,799	533	309	650	674	51	89	534
Bad debts	28	1,704	94	(¹)	—	34	—	—	34
Taxes	42	3,668	78	11	2	71	3	1	68
Interest	—	1,456	16	53	—	103	1	2	99
Contributions	—	33	1	—	—	—	—	—	—
Freight	173	16,075	63	(¹)	(¹)	7	(¹)	—	8
Freight insurance	—	101	(¹)	—	—	(¹)	—	—	(¹)
Other expenses	342	29,762	281	244	648	460	47	86	328
Net loss, noncapital assets	—	2	—	—	—	—	—	—	—
Total receipts less total deductions	1,956	210,299	78,167	986	3,716	4,534	549	275	3,710
Net income (less deficit)	1,956	210,299	78,167	986	25,129	4,534	549	275	3,710
Net income	1,956	210,636	78,333	1,008	25,129	4,633	549	374	3,710
Deficit	—	337	166	22	(¹)	100	(¹)	99	(¹)
Statutory special deductions, total	—	36	8	—	12	12	6	—	8
Net operating loss carryover	—	36	8	—	12	12	6	—	6
Dividends received deduction	—	(¹)	—	—	—	—	—	—	—
Tax deferred income and income taxable to stockholders	1,956	210,602	78,325	1,008	25,118	4,622	543	374	3,705
Total amount deemed distributed	979	105,441	39,163	504	12,601	2,313	271	190	1,852
Total amount actually distributed	258	31,540	613	138	11,980	650	9	174	468

** Data deleted because of the number of returns on which they were based. Deleted data are included in the appropriate totals.

¹ Less than \$500.

NOTE: See text for "Explanation of Terms" and "Description of the Sample and Limitations of the Data."

ALL ACTIVE DISC RETURNS

Table 14.—Balance Sheet, Income Statement, and Distributions, by Size of Total Assets of DISC

[Money amounts are in thousands of dollars]

Item	Total active DISC returns	Size of total assets								
		Assets zero or not reported	\$1 under \$50,000	\$50,000 under \$100,000	\$100,000 under \$250,000	\$250,000 under \$500,000	\$500,000 under \$1,000,000	\$1,000,000 under \$5,000,000	\$5,000,000 under \$10,000,000	\$10,000,000 and over
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Number of returns	4,162	45	1,100	560	827	547	435	488	70	90
Total assets	5,872,691	—	23,550	40,673	135,201	198,972	309,674	1,082,035	493,495	3,589,091
Qualified assets, total	5,859,163	—	23,339	40,134	134,719	198,734	309,364	1,079,121	493,345	3,580,406
Working capital	256,292	—	6,344	6,968	20,476	25,417	30,570	78,922	21,445	66,151
Funds awaiting investment	58,080	—	406	604	1,226	1,320	2,257	12,320	72	39,874
Export-Import Bank obligations	257,851	—	237	667	3,038	2,810	13,247	35,239	14,593	188,019
Trade receivables (net)	4,163,535	—	11,927	25,102	88,616	140,282	214,531	774,728	367,220	2,541,129
Export property	444,324	—	506	1,185	5,396	8,727	17,982	79,321	28,830	302,378
Producer's loans	254,487	—	2,098	3,518	7,699	8,521	13,700	38,228	17,441	163,282
Investments in related foreign export corporations	2,193	—	68	2	310	65	447	1,111	112	77
Depreciable assets (net)	62,982	—	173	177	935	549	981	7,330	337	52,499
Other assets (net)	359,419	—	1,581	1,910	7,023	11,044	15,648	51,921	43,295	226,997
Nonqualified assets (net)	13,528	—	211	538	482	238	310	2,914	150	8,685
Total liabilities	5,872,691	—	23,550	40,673	135,201	198,972	309,674	1,082,035	493,495	3,589,091
Accounts payable	1,283,248	—	3,233	7,288	29,854	43,054	68,550	260,759	113,116	757,393
Other current liabilities	290,248	—	1,342	2,745	8,534	14,869	23,791	90,024	32,403	116,540
Mortgages, notes, and bonds payable in one year or more	142,889	—	570	984	2,483	2,320	6,197	19,552	4,858	105,925
Other liabilities	111,070	—	811	1,492	4,203	8,393	11,130	36,436	6,894	41,710
Capital stock	25,256	—	3,302	1,865	3,654	2,334	3,265	7,340	2,432	1,065
Paid-in or capital surplus	63,545	—	95	165	183	458	382	6,868	2	55,392
Other earnings and profits	33,877	—	—144	—19	2,045	3,440	6,624	14,018	4,294	3,618
Previously taxed income	1,244,558	—	3,786	7,178	24,392	38,884	56,217	197,701	101,833	814,565
Accumulated DISC income	2,678,936	—	10,603	19,075	59,973	85,436	133,793	449,337	227,837	1,692,882
Less: Cost of treasury stock	936	—	48	100	120	218	275	—	175	—
Total receipts	16,496,974	23,623	114,429	148,265	448,936	613,792	1,054,914	3,424,834	1,334,709	9,333,472
Total qualified export receipts and nonqualified receipts	16,519,136	23,623	114,429	148,265	448,930	613,787	1,055,095	3,425,413	1,334,709	9,354,884
Qualified export receipts, total	16,445,157	23,171	114,319	147,954	446,955	611,668	1,052,206	3,408,315	1,324,140	9,316,429
Qualified export receipts from sale of export property	16,236,940	23,077	113,068	146,890	444,626	608,370	1,024,688	3,372,550	1,315,897	9,187,774
Other qualified export receipts, total	208,217	93	1,251	1,065	2,329	3,297	27,518	35,766	8,243	128,655
Leasing of export property	10,028	—	252	203	456	555	31	7,561	300	669
Services related to qualified export sale or lease	25,293	(*)	60	262	441	1,077	3,077	5,441	4,023	10,911
Engineering and architectural services	45,455	—	554	266	292	2	20,767	11,930	34	11,610
Export management services	3,494	67	293	176	259	774	916	33	—	975
Qualified dividends	22,188	—	—	1	—	(*)	181	591	1	21,413
Interest on producer's loans	7,868	22	36	94	203	309	424	1,132	385	5,265
Other interest	93,340	5	54	53	684	566	2,081	8,952	3,134	77,811
Net capital gains	135	—	1	(*)	1	14	22	56	42	—
Net gain (less net loss) noncapital assets	416	—	1	10	—6	(*)	18	71	324	(*)
Nonqualified receipts, total	73,978	452	109	311	1,975	2,120	2,889	17,098	10,569	38,456
Ultimate use in U.S.	32,320	83	39	166	1,529	1,306	1,803	11,929	5,358	10,108
Exports subsidized by U.S. Government	2,600	—	—	—	77	140	85	444	—	1,855
Certain sales or leases for use by U.S. Government	215	—	—	—	5	84	52	60	—	15
Sales to related DISCs	72	—	—	—	—	72	—	—	—	—
Nonqualified dividends	20	—	(*)	—	—	19	1	—	—	(*)
Other nonqualified receipts	38,750	370	70	145	364	499	949	4,664	5,211	26,478
Adjustments to receipts:										
Interest on State and local Government obligations	11	—	—	—	—	—	—	11	—	—
Net loss, noncapital assets	12	—	—	—	7	5	—	(*)	—	(*)
Less: Includable income of Controlled Foreign Corporations	22,185	—	—	—	—	—	181	591	—	21,413

Footnotes at end of table.

ALL ACTIVE DISC RETURNS

Table 14.—Balance Sheet, Income Statement, and Distributions, by Size of Total Assets of DISC—Continued

[Money amounts are in thousands of dollars]

Item	Total active DISC returns	Size of total assets								
		Assets zero or not reported	\$1 under \$50,000	\$50,000 under \$100,000	\$100,000 under \$250,000	\$250,000 under \$500,000	\$500,000 under \$1,000,000	\$1,000,000 under \$5,000,000	\$5,000,000 under \$10,000,000	\$10,000,000 and over
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Total deductions	13,371,822	19,108	98,313	122,412	366,361	491,886	873,075	2,819,142	1,038,950	7,542,576
Cost of sales and operations	12,565,770	17,004	88,517	107,933	327,470	445,204	794,274	2,613,587	959,457	7,212,323
Export promotion expenses, total	466,316	1,758	5,779	8,597	23,071	30,076	45,672	111,952	41,989	197,423
Market studies	4,196	—	51	122	51	113	1,351	1,122	—	1,386
Advertising	36,520	24	194	262	709	1,523	1,899	7,074	4,515	20,320
Depreciation	2,594	11	48	46	231	161	207	1,494	72	324
Salaries and wages	66,928	219	699	950	3,046	4,292	7,467	17,669	7,043	25,543
Rents	6,804	32	125	115	502	511	708	2,847	222	1,742
Sales commissions	154,180	493	1,824	3,404	7,811	10,589	13,496	30,942	5,829	79,792
Warehousing	8,160	1	41	39	205	555	264	909	1,027	5,120
Freight (excluding insurance)	56,979	131	702	621	3,112	3,608	6,879	15,356	3,577	22,993
Compensation of officers	14,369	51	420	610	2,261	1,667	2,730	3,467	476	2,687
Repairs	1,126	6	4	19	124	46	117	693	6	112
Amortization	343	1	28	48	39	13	15	182	4	14
Pension, profit-sharing, stock bonus, and annuity plans ..	3,410	(¹)	(¹)	65	346	258	343	853	205	1,339
Employee benefit programs	2,606	(¹)	8	23	38	83	505	480	494	976
Other export promotion expenses	108,100	788	1,634	2,275	4,597	6,657	9,691	28,866	18,519	35,075
Other expenses, total ..	339,725	346	4,017	5,881	15,814	16,602	33,129	93,603	37,505	132,829
Bad debts	6,574	(¹)	73	256	541	466	539	1,593	886	2,220
Taxes	23,800	108	461	704	1,816	2,511	3,786	7,217	1,860	5,338
Interest	14,132	21	47	204	521	402	1,331	3,674	957	6,974
Contributions	313	(¹)	3	9	10	16	54	104	106	11
Freight	144,207	5	1,019	712	4,926	4,836	13,843	40,388	14,099	64,378
Freight insurance	1,158	—	16	39	96	99	147	230	2	529
Other expenses	149,540	212	2,398	3,958	7,903	8,271	13,429	40,396	19,594	53,379
Net loss, noncapital assets	12	—	—	—	7	5	—	(¹)	—	(¹)
Total receipts less total deductions	3,125,152	4,515	16,116	25,853	82,576	121,906	181,839	605,691	295,759	1,790,896
Net income (less deficit)	3,147,326	4,515	16,116	25,853	82,576	121,906	182,020	606,271	295,759	1,812,309
Net income	3,148,740	4,518	16,650	26,107	82,727	121,915	182,077	606,677	295,759	1,812,309
Deficit	1,414	3	534	254	152	9	57	405	—	—
Statutory special deductions, total	284	(¹)	65	64	52	(¹)	6	83	1	12
Net operating loss carryover	281	(¹)	65	64	52	—	5	83	(¹)	12
Dividends received deduction	3	—	(¹)	1	—	(¹)	1	—	1	(¹)
Tax deferred income and income taxable to stockholders ..	3,148,516	4,518	16,610	26,074	82,678	121,915	182,071	606,594	295,758	1,812,297
Total amount deemed distributed	1,578,914	2,270	8,300	13,149	41,622	60,726	91,552	303,884	148,463	908,948
Total amount actually distributed	648,629	2,733	4,731	6,290	18,914	30,866	43,042	152,062	58,994	330,997

¹ Less than \$500.

NOTE See text for "Explanation of Terms" and "Description of the Sample and Limitations of the Data."

ALL ACTIVE DISC RETURNS

Table 15.—Assets, Receipts, Deductions, Income, Distributions, and Gross Receipts of the DISC and Related Persons for Current and First-Preceding Year, by Selected Product or Service

(Money amounts are in thousands of dollars)

Selected product or service	Number of returns	Total assets	Qualified assets	Total liabilities (excluding net worth)	Total qualified export receipts and non-qualified receipts	Qualified export receipts from the sale of export property	Other qualified export receipts	Cost of sales and operations	Total export promotion and other expenses
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	
All products and services	4,162	5,872,691	5,859,163	1,827,455	16,519,136	16,236,940	208,217	12,565,770	806,040
Nonmanufactured products and services	430	874,900	874,608	320,655	5,390,150	5,301,129	77,117	4,822,422	96,349
Agricultural products and services	171	693,472	693,206	264,691	4,971,284	4,947,160	13,160	4,530,340	54,533
Export management services	9	655	655	156	747	—	746	9	130
Fishing products and services	21	6,487	6,485	741	37,742	37,712	29	29,337	1,365
Metal mining, except iron ores, products and services	20	28,553	28,546	15,846	120,606	120,375	123	103,855	5,345
Coal mining (anthracite, bituminous and lignite) products and services	11	38,790	38,790	19,046	122,722	122,430	237	87,057	17,781
Crude petroleum and natural gas products and services	10	11,094	11,094	2,814	23,093	22,549	543	10,053	3,691
Chemical and fertilizer mineral products and services	7	7,476	7,470	3,931	17,167	16,571	72	8,327	6,192
Engineering and architectural services	23	15,062	15,060	5,964	33,867	1,678	32,016	25,683	1,464
Finance, insurance, and real estate services	7	61,223	61,223	1,347	37,145	12,654	24,492	11,366	650
Motion picture distribution	4	1,480	1,480	1,056	3,804	25	3,778	999	2,514
Nonmanufactured products and services not allocable	147	10,607	10,597	5,061	21,973	19,975	1,922	15,395	2,685
Manufactured products	3,732	4,997,791	4,984,555	1,506,800	11,128,986	10,935,812	131,100	7,743,348	709,691
Ordnance and accessories	15	7,159	7,158	1,102	10,452	10,366	10	4,043	813
Food and kindred products	183	104,610	104,355	34,434	628,279	624,358	1,149	528,141	28,505
Meat products	47	24,456	24,241	7,607	129,110	128,561	138	106,538	4,774
Dairy products	3	86	86	12	998	998	—	802	129
Canned and preserved fruits, vegetables, and sea foods	33	15,912	15,889	3,125	107,543	107,211	151	91,137	4,099
Grain mill products	21	27,546	27,542	10,641	243,995	242,754	146	215,786	5,494
Sugar, bakery and confectionery products	9	2,295	2,295	312	3,995	3,971	24	1,555	176
Beverages	15	11,404	11,404	3,278	19,359	18,491	186	8,686	5,366
Miscellaneous food preparations and kindred products	55	22,911	22,898	9,459	123,279	122,372	505	103,637	8,467
Tobacco manufactures	16	33,049	33,049	4,067	60,815	60,116	344	29,350	10,463
Cigarettes and cigars	8	27,443	27,443	2,845	40,618	40,172	93	16,151	6,836
Tobacco and snuff	5	4,195	4,195	839	14,030	13,935	95	8,079	3,215
Tobacco stemming and redrying	3	1,411	1,411	383	6,167	6,009	156	5,120	412
Textile mill products	152	72,677	72,600	36,945	223,350	221,969	855	171,796	17,082
Broad woven fabric mills, cotton	18	24,776	24,776	15,500	65,250	65,083	53	50,187	6,286
Broad woven fabric mills, manmade fiber and silk	7	6,009	6,009	2,354	21,140	20,792	323	15,738	517
Broad woven fabric mills, wool (including dyeing and finishing)	6	2,461	2,461	1,042	13,824	13,800	24	12,528	195
Narrow fabrics and other smallwares mills: cotton, wool, silk, and manmade fiber and silk	10	3,218	3,216	1,007	11,331	11,300	32	8,622	628
Knitting mills	4	572	572	201	1,832	1,830	2	1,472	6
Floor covering mills	11	5,886	5,886	511	8,243	8,191	53	2,935	599
Yarn and thread mills	20	3,975	3,975	2,383	14,700	14,646	25	11,720	1,371
Miscellaneous textile goods	76	25,779	25,706	13,949	87,029	86,329	343	68,594	7,479
Apparel and other finished products made from fabrics and similar materials	63	23,982	23,959	12,246	66,540	65,731	613	48,850	8,375
Male clothing	7	2,009	2,009	74	2,173	2,075	33	865	147
Female clothing	5	2,538	2,538	1,655	4,433	4,405	28	3,824	142
Miscellaneous apparel and accessories	22	6,376	6,366	3,028	20,039	19,531	450	15,713	1,792
Miscellaneous fabricated textile products	29	13,059	13,046	7,489	39,896	39,720	103	28,948	6,294
Lumber and wood products, except furniture	172	278,009	276,425	64,786	687,340	674,833	8,047	489,738	26,450
Logging camps and logging contractors	86	204,117	203,399	41,058	403,055	391,384	7,428	269,995	15,852
Sawmills and planing mills	36	42,967	42,937	13,878	159,754	159,392	212	118,869	6,930
Millwork, veneer, plywood, and prefabricated structural wood products	23	11,422	10,597	2,159	57,635	57,385	209	46,821	1,566
Miscellaneous wood products	27	19,503	19,491	7,691	66,896	66,672	198	54,052	2,101
Furniture and fixtures	16	4,135	4,135	2,247	14,029	13,857	172	10,643	2,195
Paper and allied products	79	109,128	109,034	41,540	306,104	304,374	955	208,701	33,337
Pulp mills	9	25,249	25,249	2,121	35,797	35,419	373	13,712	819
Paper mills, except building paper mills	7	25,680	25,648	16,395	84,985	84,330	116	59,369	16,858
Paperboard mills	6	17,093	17,088	2,152	24,430	23,868	383	10,431	1,621
Converted paper and paperboard products, except containers and boxes	46	38,047	37,991	19,898	151,642	151,535	83	119,385	12,220
Paperboard containers and boxes	8	1,554	1,552	624	5,813	5,785	—	3,486	1,803
Building paper and building board mills	3	1,505	1,505	351	3,438	3,438	—	2,318	16
Printing, publishing, and allied products	76	57,844	57,557	37,434	76,591	76,394	146	55,586	3,511
Newspapers and periodicals	12	3,914	3,892	910	7,874	7,779	84	4,460	964
Books	43	37,679	37,422	26,041	28,703	28,603	59	16,177	1,741
Miscellaneous publishing	3	330	330	211	764	764	—	663	2
Commercial printing	6	388	388	227	748	748	(1)	624	27
Manifold business forms and greeting card publishing	5	1,634	1,630	68	2,845	2,845	—	1,388	392
Binding and printing services	7	13,899	13,897	9,977	35,658	35,655	3	32,543	384
Chemicals and allied products	347	981,358	978,293	223,676	2,118,995	2,094,135	11,302	1,408,478	164,607
Industrial inorganic and organic chemicals	72	355,027	354,752	53,122	680,749	673,627	5,757	410,793	81,140
Plastics materials, synthetic resins, rubber, and other manmade fibers, except glass	73	230,999	230,306	46,293	451,948	449,219	1,460	282,150	25,934
Drugs	35	168,084	166,038	36,925	341,839	332,514	1,082	235,859	16,669
Soap, detergent, and cleaning preparations, perfumes, cosmetics, and other toilet preparations	31	9,755	9,755	3,342	18,298	18,233	18	10,412	1,248
Paints, varnishes, lacquers, enamels, and allied products	21	3,588	3,588	1,592	12,156	12,126	10	9,289	1,281
Gum, wood, and agricultural chemicals	25	106,221	106,215	36,667	345,991	342,196	1,607	268,009	16,932
Miscellaneous chemicals products	90	107,684	107,640	45,734	268,015	266,220	1,368	191,965	21,401
Petroleum refining and related products	23	51,343	51,342	9,081	109,138	108,538	255	75,750	956

Footnotes at end of table

ALL ACTIVE DISC RETURNS

Table 15.—Assets, Receipts, Deductions, Income, Distributions, and Gross Receipts of the DISC and Related Persons for Current and First-Preceding Year, by Selected Product or Service—Continued

[Money amounts are in thousands of dollars]

Selected product or service	Number of returns	Total assets	Qualified assets	Total liabilities (excluding net worth)	Total qualified export receipts and non-qualified receipts	Qualified export receipts from the sale of export property	Other qualified export receipts	Cost of sales and operations	Total export promotion and other expenses
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Manufactured products—Continued									
Rubber and miscellaneous plastics products	60	31,965	31,957	6,703	97,603	97,330	248	70,651	8,154
Tires and inner tubes	5	14,897	14,895	398	63,411	63,339	72	48,016	5,231
Fabricated rubber products, not elsewhere classified	12	5,593	5,590	849	8,145	8,065	62	3,758	598
Miscellaneous plastics products	43	11,475	11,471	5,455	26,047	25,927	115	18,877	2,326
Leather and leather products	43	17,549	17,536	10,818	110,955	110,269	84	102,550	3,023
Leather tanning and finishing	18	3,954	3,954	1,870	11,426	11,396	11	9,028	530
Footwear, except rubber	9	1,845	1,835	816	5,185	5,178	7	3,182	1,197
Leather goods, not elsewhere classified	16	11,749	11,746	8,332	94,344	93,696	66	90,340	1,295
Stone, clay, glass, and concrete products	39	43,667	43,655	6,717	56,572	51,480	4,251	19,805	9,409
Primary metal products	127	97,368	97,117	30,372	406,697	404,781	836	310,053	26,314
Blast furnaces, steel works, and rolling and finishing mills	19	12,268	12,268	2,877	36,837	36,758	74	24,423	1,391
Iron and steel foundries	8	3,069	3,069	968	12,256	11,914	3	9,253	169
Primary smelting and refining of nonferrous metals	5	1,412	1,411	106	1,159	1,159	—	7	—
Secondary smelting and refining of nonferrous metals	4	1,258	1,258	578	5,637	5,631	—	4,840	37
Rolling, drawing, and extruding of nonferrous metals	7	1,582	1,582	1,077	3,923	3,741	181	3,252	139
Nonferrous foundries	4	23,754	23,754	23	25,926	25,697	50	4,732	3,257
Miscellaneous primary metal products	80	54,025	53,775	24,742	320,960	319,882	528	263,546	21,320
Fabricated metal products, except ordnance, machinery, and transportation equipment	288	116,553	116,507	43,200	285,171	282,738	1,797	203,795	20,824
Metal cans	3	921	921	9	1,226	1,169	57	76	14
Cutlery, hand tools, and general hardware	30	5,735	5,716	1,235	12,970	12,904	32	7,639	1,303
Heating apparatus (except electric) and plumbing fixtures	27	5,539	5,538	2,847	15,620	15,535	39	12,084	1,382
Fabricated structural metal products	31	15,054	15,050	7,195	37,675	37,343	295	29,568	2,256
Screw machine products, and bolts, nuts, screws, rivets and washers	13	3,458	3,457	306	3,418	3,383	32	828	50
Metal stampings	20	2,756	2,755	1,097	5,623	5,612	9	3,681	412
Coating, engraving, and allied services	4	6,279	6,279	1,190	14,306	14,202	105	9,701	972
Miscellaneous fabricated wire products	19	7,637	7,637	2,575	19,352	18,985	29	14,630	1,300
Miscellaneous fabricated metal products	141	69,174	69,154	26,744	174,980	173,606	1,199	125,589	13,135
Machinery, except electrical	685	769,537	769,208	176,328	1,275,985	1,258,308	14,549	714,452	78,923
Engines and turbines	12	97,480	97,480	983	91,011	89,110	1,899	1,213	93
Farm machinery and equipment	37	33,720	33,720	14,845	86,562	86,410	148	60,658	6,986
Construction, mining, and materials handling machinery and equipment	128	278,026	277,977	66,521	524,576	518,363	4,032	333,884	29,813
Metalworking machinery and equipment	60	27,380	27,369	12,516	45,103	42,363	2,624	28,222	3,894
Special industry machinery, except metalworking machinery	213	106,347	106,263	30,115	245,942	243,591	1,994	168,329	14,494
General industrial machinery and equipment	76	33,356	33,244	14,858	44,167	43,599	529	26,192	2,868
Office, computing, and accounting machines	24	110,843	110,825	7,169	95,570	93,655	1,911	14,807	532
Service industry machines	11	1,410	1,392	308	3,231	3,207	10	2,202	244
Miscellaneous machinery, except electrical	124	80,975	80,938	29,012	139,823	138,010	1,403	78,946	19,998
Electrical machinery, equipment, and supplies	587	490,258	489,353	182,157	888,269	855,749	22,504	564,864	67,953
Electric transmission and distribution equipment	17	83,165	83,163	3,334	74,479	60,023	14,150	11,813	1,529
Electrical industrial apparatus	49	17,852	17,818	8,633	39,674	39,424	67	28,701	3,115
Household appliances	25	33,244	33,244	13,474	50,951	50,620	277	31,254	3,418
Electric lighting and wiring equipment	20	5,240	5,185	2,061	16,204	16,042	59	12,351	866
Radio and television receiving sets, except communication types	7	21,042	21,042	1,383	85,755	78,997	565	65,179	6,415
Communication equipment	53	26,439	26,421	6,737	48,719	47,889	467	27,204	3,775
Electronic components and accessories	235	164,858	164,291	72,291	310,709	305,938	4,382	201,192	22,789
Miscellaneous electrical machinery, equipment, and supplies	181	138,419	138,189	74,245	261,779	256,817	2,538	187,171	26,045
Transportation equipment	262	1,123,277	1,122,960	367,961	2,427,273	2,367,557	55,927	1,764,320	127,980
Motor vehicles and motor vehicle equipment	110	553,482	553,427	171,101	655,763	643,594	9,206	343,923	30,766
Aircraft and parts	97	345,783	345,537	102,311	628,740	622,497	5,618	425,048	29,772
Ship and boat building and repairing	17	2,472	2,472	335	8,248	8,196	36	5,951	498
Railroad equipment	7	1,074	1,074	601	3,281	3,273	8	2,791	116
Miscellaneous transportation equipment	31	220,466	220,449	93,614	1,131,240	1,089,998	41,059	986,608	66,837
Professional, scientific, and controlling instruments; photographic and optical goods; watches and clocks	218	369,131	364,319	97,780	712,291	690,574	4,989	518,856	22,311
Engineering, laboratory, and scientific and research instruments and associated equipment	64	68,096	68,092	17,109	70,792	70,402	243	27,216	9,069
Instruments for measuring, controlling, and indicating physical characteristics	64	56,537	56,495	27,848	61,841	59,728	1,963	38,195	3,832
Optical instruments and lenses	6	2,084	2,081	981	3,579	3,577	1	2,784	177
Surgical, medical, and dental instruments and supplies	55	24,728	24,679	6,409	51,195	50,954	157	32,161	5,021
Ophthalmic goods	6	2,985	2,981	785	3,484	3,460	24	1,589	701
Photographic equipment, watches and clocks	23	214,701	209,990	44,649	521,400	502,453	2,601	416,909	41,411
Miscellaneous manufactured products	281	215,194	214,036	117,208	566,535	562,356	2,065	442,654	48,506
Jewelry, silverware, and plated ware	11	3,144	3,144	872	14,323	14,292	31	12,563	142
Musical instruments	12	5,382	5,287	3,377	20,502	20,475	25	17,153	1,181
Toys, amusement, sporting and athletic goods	52	41,889	41,878	18,024	114,962	114,127	446	95,440	4,037
Pens, pencils, and other office and artists materials	5	4,593	4,593	1,567	29,806	29,562	—	22,278	4,853
Costume jewelry, novelties, buttons, and miscellaneous notions, except precious metals	7	975	974	628	2,569	2,562	—	2,204	121
Miscellaneous manufactured products	194	159,212	158,160	92,739	384,374	381,338	1,562	293,015	38,172

Footnotes at end of table.

ALL ACTIVE DISC RETURNS

Table 15.—Assets, Receipts, Deductions, Income, Distributions, and Gross Receipts of the DISC and Related Persons for Current and First-Preceding Year, by Selected Product or Service—Continued

(Money amounts are in thousands of dollars)

Selected product or service	Export promotion expenses	Net income	Deficit	Tax deferred income and income taxable to stockholders	Total amount deemed distributed	Total amount actually distributed		Gross receipts of the DISC from all sources
						Number of returns	Amount	
	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
All products and services	466,316	3,148,740	1,414	3,148,516	1,578,914	1,747	648,629	44,767,123
Nonmanufactured products and services	34,273	471,576	197	471,492	236,100	134	100,313	12,896,613
Agricultural products and services	11,950	386,415	3	386,414	193,446	76	71,713	11,995,501
Export management services	89	607	—	601	301	**	**	66,204
Fishing products and services	168	7,042	1	7,042	3,522	8	2,607	48,611
Metal mining, except iron ores, products and services	688	11,405	—	11,405	5,712	9	1,164	204,499
Coal mining (anthracite, bituminous and lignite) products and services	10,941	17,884	—	17,838	8,967	5	6,669	278,834
Crude petroleum and natural gas products and services	2,550	9,349	1	9,349	4,676	6	2,487	67,265
Chemical and fertilizer mineral products and services	2,595	2,648	—	2,648	1,324	**	**	34,343
Engineering and architectural services	1,025	6,720	—	6,714	3,357	5	1,308	112,077
Finance, insurance, and real estate services	(1)	25,129	—	25,118	12,601	3	11,980	37,384
Motion picture distribution	2,425	389	97	389	198	**	**	9,911
Miscellaneous nonmanufactured products and services	1,843	3,988	95	3,975	1,996	17	1,125	47,985
Manufactured products	432,043	2,677,164	1,217	2,677,023	1,342,814	1,613	548,316	31,870,510
Ordinance and accessories	425	5,595	—	5,595	2,798	10	1,986	54,854
Food and kindred products	16,103	71,686	53	71,669	36,020	82	14,924	1,129,375
Meat products	2,044	17,807	9	17,807	8,968	16	4,154	302,912
Dairy products	72	67	—	67	33	**	**	1,661
Canned and preserved fruits, vegetables, and sea foods	2,438	12,307	—	12,293	6,181	20	3,119	140,208
Grain mill products	727	22,715	—	22,714	11,428	10	3,637	400,151
Sugar, bakery and confectionery products	10	2,282	19	2,282	1,152	**	**	17,107
Beverages	4,773	5,306	—	5,306	2,654	7	480	37,362
Miscellaneous food preparations and kindred products	6,040	11,200	25	11,199	5,604	21	3,180	229,974
Tobacco manufactures	5,343	21,002	1	21,002	10,527	8	3,191	222,846
Cigarettes and cigars	2,150	17,631	—	17,631	8,842	5	3,066	184,299
Tobacco and snuff	2,874	2,736	1	2,736	1,368	**	**	21,145
Tobacco stemming and redrying	319	635	—	635	317	**	**	17,401
Textile mill products	10,819	34,484	11	34,483	17,274	65	7,949	539,193
Broad woven fabric mills, cotton	4,690	8,776	—	8,776	4,388	6	1,450	157,426
Broad woven fabric mills, manmade fiber and silk	140	4,885	—	4,885	2,443	**	**	102,597
Broad woven fabric mills, wool (including dyeing and finishing)	120	1,102	—	1,102	556	**	**	40,145
Narrow fabrics and other smallwares mills: cotton, wool, silk, and manmade fiber and silk	414	2,082	—	2,082	1,042	4	636	14,904
Knitting mills	1	354	—	354	177	**	**	4,110
Floor covering mills	69	4,709	—	4,709	2,379	7	966	28,297
Yarn and thread mills	847	1,609	—	1,608	804	7	244	21,370
Miscellaneous textile goods	4,539	10,968	11	10,968	5,484	34	2,546	170,344
Apparel and other finished products made from fabrics and similar materials	3,434	9,317	2	9,313	4,663	24	2,116	337,157
Male clothing	56	1,660	—	1,660	830	4	509	30,073
Female clothing	132	466	—	466	233	—	—	10,253
Miscellaneous apparel and accessories	746	2,536	1	2,532	1,270	6	907	233,479
Miscellaneous fabricated textile products	2,501	4,655	1	4,655	2,330	14	700	63,352
Lumber and wood products, except furniture	6,163	171,301	149	171,301	85,551	80	20,061	1,913,781
Logging camps and logging contractors	4,220	117,356	149	117,356	58,700	42	11,530	1,437,335
Sawmills and planing mills	271	33,954	—	33,954	17,027	20	5,541	274,536
Millwork, veneer, plywood, and prefabricated structural wood products	987	9,248	—	9,248	4,626	10	2,329	76,270
Miscellaneous wood products	685	10,743	—	10,743	5,198	8	661	125,639
Furniture and fixtures	2,106	1,190	—	1,190	597	4	414	19,635
Paper and allied products	10,513	64,073	8	64,073	32,049	30	15,647	725,478
Pulp mills	232	21,266	—	21,266	10,633	**	**	164,557
Paper mills, except building paper mills	3,736	8,757	—	8,757	4,381	4	2,630	100,660
Paperboard mills	1,290	12,377	—	12,377	6,189	**	**	203,446
Converted paper and paperboard products, except containers and boxes	4,320	20,045	8	20,045	10,033	16	6,602	234,782
Paperboard containers and boxes	932	525	—	525	262	**	**	6,152
Building paper and building board mills	3	1,103	—	1,103	552	—	—	15,881
Printing, publishing, and allied products	2,226	17,232	8	17,232	8,639	31	3,953	134,771
Newspapers and periodicals	620	2,449	—	2,449	1,224	3	1,211	21,505
Books	991	10,785	1	10,785	5,407	17	2,423	67,408
Miscellaneous publishing	—	99	—	99	50	**	**	1,317
Commercial printing	1	96	—	96	48	**	**	911
Manifold business forms and greeting card publishing	391	1,066	—	1,066	532	**	**	6,425
Binding and printing services	222	2,738	7	2,738	1,377	4	215	37,205
Chemicals and allied products	82,168	545,940	29	545,938	274,788	162	95,687	4,198,100
Industrial inorganic and organic chemicals	30,553	188,816	1	188,816	95,613	33	32,519	1,308,918
Plastics materials; synthetic resins, rubber, and other manmade fibers, except glass	14,822	143,877	12	143,874	71,987	39	29,548	1,415,876
Drugs	12,024	89,317	7	89,317	44,729	16	14,376	424,435
Soap, detergents, and cleaning preparations, perfumes, cosmetics, and other toilet preparations	677	6,638	—	6,638	3,319	12	573	56,874
Paints, varnishes, lacquers, enamels, and allied products	904	1,585	—	1,585	795	10	611	14,493
Gum, wood, and agricultural chemicals	9,782	61,049	—	61,049	30,950	13	11,050	474,404
Miscellaneous chemicals products	13,405	54,658	10	54,658	27,395	39	7,011	503,100
Petroleum refining and related products	679	32,433	(1)	32,433	16,353	8	1,302	326,243

Footnotes at end of table

ALL ACTIVE DISC RETURNS

Table 15.—Assets, Receipts, Deductions, Income, Distributions, and Gross Receipts of the DISC and Related Persons for Current and First-Preceding Year, by Selected Product or Service—Continued

[Money amounts are in thousands of dollars]

Selected product or service	Export promotion expenses	Net income	Deficit	Tax deferred income and income taxable to stockholders	Total amount deemed distributed	Total amount actually distributed		Gross receipts of the DISC from all sources
						Number of returns	Amount	
	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
Manufactured products—Continued								
Rubber and miscellaneous plastics products	7,175	18,798	—	18,751	9,383	22	3,316	243,364
Tires and inner tubes	5,206	10,164	—	10,164	5,082	**	**	178,440
Fabricated rubber products, not elsewhere classified	283	3,789	—	3,789	1,900	**	**	25,494
Miscellaneous plastics products	1,685	4,844	—	4,797	2,401	16	793	39,430
Leather and leather products	1,096	5,383	—	5,383	2,700	26	1,284	178,147
Leather tanning and finishing	289	1,868	—	1,868	938	11	391	55,052
Footwear, except rubber	586	806	—	806	403	6	209	11,433
Leather goods, not elsewhere classified	221	2,708	—	2,708	1,359	9	683	111,663
Stone, clay, glass, and concrete products	5,489	27,429	70	27,429	13,639	21	3,005	227,627
Primary metal products	7,130	70,333	2	70,333	35,181	58	18,770	995,795
Blast furnaces, steel works, and rolling and finishing mills	889	11,022	—	11,022	5,512	9	4,096	190,985
Iron and steel foundries	8	2,834	—	2,834	1,417	**	**	29,672
Primary smelting and refining of nonferrous metals	—	1,151	—	1,151	576	**	**	4,206
Secondary smelting and refining of nonferrous metals	2	760	—	760	380	—	—	8,231
Rolling, drawing, and extruding of nonferrous metals	69	534	2	534	267	**	**	6,041
Nonferrous foundries	1,561	17,937	—	17,937	8,968	**	**	123,448
Miscellaneous primary metal products	4,602	36,093	—	36,093	18,060	40	9,445	633,212
Fabricated metal products, except ordnance, machinery, and transportation equipment	14,645	60,587	35	60,577	30,323	118	15,441	683,801
Metal cans	5	1,136	—	1,136	568	3	677	25,974
Cutlery, hand tools, and general hardware	720	4,029	(¹)	4,020	2,023	15	1,404	39,550
Heating apparatus (except electric) and plumbing fixtures	1,189	2,154	—	2,154	1,077	8	286	39,825
Fabricated structural metal products	1,729	5,853	1	5,852	2,927	11	792	77,602
Screw machine products, and bolts, nuts, screws, rivets and washers	15	2,540	—	2,540	1,271	7	536	36,096
Metal stampings	390	1,530	—	1,530	769	7	225	19,874
Coating, engraving, and allied services	830	3,634	—	3,634	1,817	**	**	29,455
Miscellaneous fabricated wire products	966	3,422	—	3,422	1,712	**	**	37,060
Miscellaneous fabricated metal products	8,801	36,289	33	36,289	18,159	60	10,745	378,365
Machinery, except electrical	56,691	482,795	185	482,780	241,730	304	135,571	6,243,704
Engines and turbines	57	89,709	3	89,709	44,879	7	25,340	1,140,758
Farm machinery and equipment	5,743	18,943	24	18,943	9,474	13	6,983	344,539
Construction, mining, and materials handling machinery and equipment	21,849	160,985	107	160,984	80,743	59	48,621	2,340,796
Metalworking machinery and equipment	3,293	13,003	16	13,003	6,143	32	4,271	177,983
Special industry machinery, except metalworking machinery	8,987	63,126	7	63,123	31,933	95	10,803	865,835
General industrial machinery and equipment	1,739	15,126	20	15,125	7,591	27	4,353	156,622
Office, computing accounting machines	309	80,231	—	80,229	40,117	12	24,176	762,582
Service industry machines	122	785	—	785	382	4	299	14,948
Miscellaneous machinery, except electrical	14,590	40,886	7	40,879	20,467	55	10,526	439,641
Electrical machinery, equipment, and supplies	50,029	255,744	292	255,743	128,407	237	59,606	2,780,738
Electric transmission and distribution equipment	1,008	61,137	—	61,137	30,903	6	10,813	551,833
Electrical industrial apparatus	1,368	7,858	—	7,858	3,931	18	1,451	102,144
Household appliances	2,478	16,278	—	16,278	8,168	5	3,077	191,978
Electric lighting and wiring equipment	622	2,991	4	2,991	1,499	10	243	28,601
Radio and television receiving sets, except communication types	6,195	14,161	—	14,161	7,102	3	871	166,462
Communication equipment	2,218	17,740	—	17,740	8,877	23	4,415	166,010
Electronic components and accessories	14,677	86,925	197	86,925	43,584	96	27,506	974,949
Miscellaneous electrical machinery, equipment, and supplies	21,463	48,654	91	48,653	24,343	76	11,230	598,762
Transportation equipment	107,381	535,069	96	535,064	268,518	115	107,479	8,682,771
Motor vehicles and motor vehicle equipment	15,251	281,084	9	281,080	140,565	50	69,239	5,147,055
Aircraft and parts	25,132	174,007	86	174,006	87,838	39	36,704	2,330,479
Ship and boat building and repairing	387	1,810	1	1,810	1,027	10	510	40,934
Railroad equipment	33	373	—	373	191	3	108	7,773
Miscellaneous transportation equipment	66,579	77,794	—	77,794	38,898	13	918	1,156,530
Professional, scientific, and controlling instruments; photographic and optical goods; watches and clocks	11,969	171,140	16	171,139	85,829	83	16,383	1,300,750
Engineering, laboratory, and scientific and research instruments and associated equipment	2,856	34,523	16	34,523	17,330	26	7,418	293,232
Instruments for measuring, controlling, and indicating physical characteristics	2,430	19,814	—	19,813	9,923	24	4,294	220,349
Optical instruments and lenses	132	617	—	617	309	**	**	4,615
Surgical, medical, and dental instruments and supplies	3,743	14,013	—	14,013	7,157	22	3,663	122,607
Ophthalmic goods	36	1,824	—	1,824	912	**	**	43,239
Photographic equipment, watches and clocks	2,772	100,350	(¹)	100,350	50,198	**	**	616,708
Miscellaneous manufactured products	30,458	75,635	259	75,597	37,844	125	20,231	932,381
Jewelry, silverware, and plated ware	44	1,620	1	1,620	810	**	**	25,162
Musical instruments	859	2,168	—	2,168	1,084	8	869	25,123
Toys, amusements, sporting and athletic goods	2,147	15,486	1	15,486	7,763	22	2,817	168,782
Pens, pencils, and other office and artists materials	4,586	2,675	—	2,675	1,337	**	**	29,806
Costume jewelry, novelties, buttons, and miscellaneous notions, except precious metals	89	243	—	243	121	**	**	2,569
Miscellaneous manufactured products	22,735	53,444	256	53,406	26,728	88	15,853	680,939

Footnotes at end of table.

ALL ACTIVE DISC RETURNS

Table 15.—Assets, Receipts, Deductions, Income, Distributions, and Gross Receipts of the DISC and Related Persons for Current and First-Preceding Year, by Selected Product or Service—Continued

(Money amounts are in thousands of dollars)

Selected product or service	Gross receipts of the DISC and related U.S. persons derived outside the U.S.				
	Number of returns	Total amount	Returns with 1st-preceding year receipts		
			Number of returns	Current year receipts	1st-preceding year receipts
	(18)	(19)	(20)	(21)	(22)
All products and services	4,011	52,355,729	1,875	37,491,565	25,110,819
Nonmanufactured products and services	303	16,113,005	128	11,266,318	6,167,592
Agricultural products and services	167	15,114,086	71	10,582,047	5,664,072
Export management services	9	21,454	—	—	—
Fishing products and services	21	47,972	11	37,015	25,624
Metal mining, except iron ores, products and services	20	290,587	8	184,808	92,200
Coal mining (anthracite, bituminous and lignite) products and services	11	283,272	7	251,542	218,356
Crude petroleum and natural gas products and services	10	67,760	5	20,399	11,455
Chemical and fertilizer mineral products and services	7	35,430	4	28,140	22,647
Engineering and architectural services	23	124,190	9	104,276	74,181
Finance, insurance, and real estate services	5	77,173	**	40,142	43,806
Motion picture distribution	4	3,900	**	3,360	1,969
Miscellaneous nonmanufactured products and services	26	47,179	10	14,587	13,283
Manufactured products	3,708	36,242,724	1,747	26,225,247	18,943,227
Ordnance and accessories	15	57,031	7	40,611	30,677
Food and kindred products	181	1,201,256	88	607,656	461,611
Meat products	47	265,010	16	76,782	46,009
Dairy products	3	1,661	**	178	245
Canned and preserved fruits, vegetables, and sea foods	33	132,367	18	84,896	87,061
Grain mill products	21	527,214	11	254,691	192,763
Sugar, bakery and confectionery products	9	17,044	**	16,341	11,798
Beverages	15	47,502	9	41,160	39,344
Miscellaneous food preparations and kindred products	53	210,458	27	133,608	84,392
Tobacco manufactures	16	248,543	10	227,260	209,797
Cigarettes and cigars	8	209,875	**	208,254	172,921
Tobacco and snuff	5	21,145	**	6,217	27,959
Tobacco stemming and redrying	3	17,523	**	12,789	8,918
Textile mill products	152	500,002	53	303,103	199,228
Broad woven fabric mills, cotton	18	124,406	7	68,604	50,563
Broad woven fabric mills, manmade fiber and silk	7	101,893	**	71,201	52,430
Broad woven fabric mills, wool (including dyeing and finishing)	6	40,121	**	13,050	9,186
Narrow fabrics and other smallwares mills: cotton, wool, silk, and manmade fiber and silk	10	14,758	4	12,678	7,531
Knitting mills	4	4,061	—	—	—
Floor covering mills	11	28,867	5	24,760	11,502
Yarn and thread mills	20	21,334	4	4,405	1,271
Miscellaneous textile goods	76	164,561	28	108,405	66,745
Apparel and other finished products made from fabrics and similar materials	63	344,561	26	86,333	77,384
Male clothing	7	18,308	**	16,664	19,659
Female clothing	5	10,175	**	5,825	4,544
Miscellaneous apparel and accessories	22	249,983	6	35,557	35,286
Miscellaneous fabricated textile products	29	66,094	15	28,286	17,896
Lumber and wood products, except furniture	169	2,354,418	79	1,709,752	972,350
Logging camps and logging contractors	86	1,874,970	39	1,459,792	808,556
Sawmills and planing mills	34	273,523	17	125,418	74,725
Millwork, veneer, plywood, and prefabricated structural wood products	23	75,735	12	37,925	23,558
Miscellaneous wood products	26	130,190	11	86,616	65,511
Furniture and fixtures	16	18,572	3	12,890	8,856
Paper and allied products	79	794,609	32	491,278	342,175
Pulp mills	9	165,606	**	154,028	119,617
Paper mills, except building paper mills	7	100,787	4	74,177	39,601
Paperboard mills	6	203,379	**	4,812	3,907
Converted paper and paperboard products, except containers and boxes	46	301,890	18	250,030	172,598
Paperboard containers and boxes	8	6,958	**	5,645	4,587
Building paper and building board mills	3	15,989	**	2,585	1,864
Printing, publishing, and allied products	75	205,841	29	174,741	138,479
Newspapers and periodicals	12	21,429	4	12,641	12,290
Books	42	133,851	18	118,024	97,658
Miscellaneous publishing	3	1,335	**	577	30
Commercial printing	6	911	**	305	181
Manifold business forms and greeting card publishing	5	7,579	**	5,359	5,276
Binding and printing services	7	40,736	**	37,835	23,044
Chemicals and allied products	345	4,780,235	177	4,218,550	2,956,344
Industrial inorganic and organic chemicals	72	1,402,757	41	1,294,749	935,923
Plastics materials; synthetic resins, rubber, and other manmade fibers, except glass	73	1,723,171	35	1,613,679	1,108,324
Drugs	35	501,458	26	484,166	361,108
Soap, detergents, and cleaning preparations, perfumes, cosmetics, and other toilet preparations	31	212,475	11	203,704	137,680
Paints, varnishes, lacquers, enamels, and allied products	21	14,439	13	11,564	8,124
Gum, wood, and agricultural chemicals	23	429,677	15	320,213	222,507
Miscellaneous chemicals products	90	496,257	36	290,475	182,678
Petroleum refining and related products	23	329,145	9	242,885	151,475

Footnotes at end of table

ALL ACTIVE DISC RETURNS

Table 15.—Assets, Receipts, Deductions, Income, Distributions, and Gross Receipts of the DISC and Related Persons for Current and First-Preceding Year, by Selected Product or Service—Continued

(Money amounts are in thousands of dollars)

Selected product or service	Gross receipts of the DISC and related U.S. persons derived outside the U.S.				
	Number of returns	Total amount	Returns with 1st-preceding year receipts		
			Number of returns	Current year receipts	1st-preceding year receipts
	(18)	(19)	(20)	(21)	(22)
Manufactured products—Continued					
Rubber and miscellaneous plastics products	60	337,950	32	281,653	244,684
Tires and inner tubes	5	267,552	**	227,183	210,456
Fabricated rubber products, not elsewhere classified	12	29,221	**	28,235	16,370
Miscellaneous plastics products	43	41,177	18	26,234	17,857
Leather and leather products	43	175,930	20	43,267	42,939
Leather tanning and finishing	18	53,806	9	14,307	14,638
Footwear, except rubber	9	11,107	5	5,454	3,656
Leather goods, not elsewhere classified	16	111,016	6	23,506	24,645
Stone, clay, glass, and concrete products	37	225,608	18	193,798	132,417
Primary metal products	125	999,245	58	546,371	320,486
Blast furnaces, steel works, and rolling and finishing mills	19	186,049	10	74,496	48,631
Iron and steel foundries	8	30,425	3	12,890	14,370
Primary smelting and refining of nonferrous metals	5	11,898	**	11,890	5,671
Secondary smelting and refining of nonferrous metals	4	7,939	**	2,432	1,071
Rolling, drawing, and extruding of nonferrous metals	7	13,911	**	11,827	7,903
Nonferrous foundries	4	123,029	**	119,602	70,256
Miscellaneous primary metal products	78	625,995	34	313,235	172,584
Fabricated metal products, except ordnance, machinery, and transportation equipment	287	728,455	135	476,826	302,827
Metal cans	3	42,558	**	588	324
Cutlery, hand tools, and general hardware	30	38,883	12	28,505	17,437
Heating apparatus (except electric) and plumbing fixtures	27	40,052	10	28,013	17,545
Fabricated structural metal products	31	78,261	18	56,780	39,309
Screw machine products, and bolts, nuts, screws, rivets and washers	13	36,070	4	12,983	8,131
Metal stampings	20	20,356	13	16,717	9,375
Coating, engraving, and allied services	4	50,943	**	33,716	15,975
Miscellaneous fabricated wire products	19	37,370	8	28,669	17,510
Miscellaneous fabricated metal products	140	383,962	66	270,856	177,221
Machinery, except electrical	682	7,080,375	358	4,540,092	3,351,233
Engines and turbines	12	1,343,239	5	1,252,255	958,510
Farm machinery and equipment	36	397,210	14	265,167	158,620
Construction, mining, and materials handling machinery and equipment	128	2,786,938	70	1,182,685	843,813
Metalworking machinery and equipment	60	196,095	30	110,658	76,485
Special industry machinery, except metalworking machinery	211	877,761	115	450,657	360,317
General industrial machinery and equipment	76	184,758	35	147,446	102,794
Office, computing, and accounting machines	24	811,983	14	698,923	544,241
Service industry machines	11	14,973	4	8,409	6,707
Miscellaneous machinery, except electrical	124	467,417	71	423,891	299,746
Electrical machinery, equipment, and supplies	587	2,967,888	265	1,769,913	1,274,274
Electric transmission and distribution equipment	17	551,809	11	546,338	333,670
Electrical industrial apparatus	49	96,908	25	70,549	47,436
Household appliances	25	211,676	13	152,672	128,553
Electric lighting and wiring equipment	20	28,675	10	18,130	7,701
Radio and television receiving sets, except communication types	7	166,060	3	98,391	67,753
Communication equipment	53	186,589	20	75,673	53,874
Electronic components and accessories	235	1,041,187	105	575,315	384,846
Miscellaneous electrical machinery, equipment, and supplies	181	684,984	78	232,846	250,442
Transportation equipment	258	10,547,223	136	8,488,445	6,404,022
Motor vehicles and motor vehicle equipment	107	6,284,589	65	5,431,496	4,108,321
Aircraft and parts	97	3,006,762	44	1,809,553	1,222,412
Ship and boat building and repairing	17	38,693	11	23,896	16,130
Railroad equipment	7	8,192	3	2,614	2,059
Miscellaneous transportation equipment	30	1,228,988	13	1,220,886	1,055,100
Professional, scientific, and controlling instruments; photographic and optical goods; watches and clocks	217	1,378,756	106	1,155,407	861,058
Engineering, laboratory, and scientific and research instruments and associated equipment	64	320,486	33	215,575	177,688
Instruments for measuring, controlling, and indicating physical characteristics	64	230,415	28	186,685	132,399
Optical instruments and lenses	6	4,471	3	3,778	1,452
Surgical, medical, and dental instruments and supplies	55	127,841	27	81,593	54,258
Ophthalmic goods	6	47,805	3	47,182	37,560
Photographic equipment, watches and clocks	22	647,638	12	620,594	457,701
Miscellaneous manufactured products	278	967,080	106	614,416	460,912
Jewelry, silverware, and plated ware	10	24,126	**	1,909	1,314
Musical instruments	12	25,551	5	22,736	13,535
Toys, amusement, sporting and athletic goods	51	167,582	18	109,744	141,607
Pens, pencils, and other office and artists materials	5	29,674	**	28,535	22,868
Costume jewelry, novelties, buttons, and miscellaneous notions, except precious metals	7	2,562	**	52	438
Miscellaneous manufactured products	193	717,585	78	451,440	281,149

** Data deleted because of the number of returns on which they were based. Deleted data are included in the appropriate totals.

* Less than \$500.

NOTE: See text for "Explanation of Terms" and "Description of the Sample and Limitations of the Data."

ALL ACTIVE DISC RETURNS

Table 16.—Assets, Receipts, Deductions, Income, Distributions, and Gross Receipts of the DISC and Related U.S. Persons for Current and First-Preceding Year, by Type of Majority Stockholder and Size of Assets of Majority Corporate Stockholder

[Money amounts are in thousands of dollars]

Type of majority stockholder and size of assets of majority corporate stockholder	Number of returns	Total assets	Qualified assets	Total liabilities (excluding net worth)	Total qualified export receipts and non-qualified receipts	Qualified export receipts from the sale of export property	Other qualified export receipts	Cost of sales and operations	Total export promotion and other expenses
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
All returns	4,162	5,872,691	5,859,163	1,827,455	16,519,136	16,236,940	208,217	12,565,770	806,040
Returns with majority stockholder, total	3,967	5,812,769	5,799,676	1,793,846	16,273,132	15,996,126	205,329	12,372,822	777,513
Corporate stockholders, total	3,384	5,667,435	5,655,025	1,717,676	15,675,913	15,407,967	202,476	11,870,000	732,292
Assets zero or not available	1,051	347,645	347,016	171,690	1,210,973	1,199,349	5,584	979,212	80,768
\$1 under \$100,000	37	39,386	39,386	20,756	94,502	94,035	148	67,230	6,108
\$100,000 under \$1,000,000	258	59,704	59,375	33,877	202,605	199,740	1,958	161,014	19,394
\$1,000,000 under \$5,000,000	541	258,385	256,577	156,256	721,278	711,921	8,153	580,208	49,842
\$5,000,000 under \$10,000,000	253	124,656	124,563	61,717	814,646	804,459	3,653	721,745	31,318
\$10,000,000 under \$50,000,000	596	786,296	785,586	376,481	4,389,268	4,337,354	44,747	3,930,984	101,095
\$50,000,000 under \$100,000,000	165	201,074	200,061	63,015	783,321	777,340	5,185	618,942	35,170
\$100,000,000 under \$250,000,000	234	1,358,873	1,358,642	396,578	2,203,614	2,147,682	46,796	1,369,614	115,928
\$250,000,000 or more	249	2,491,416	2,483,819	437,305	5,255,707	5,136,088	86,252	3,441,051	292,668
Noncorporate stockholders	525	117,884	117,446	68,599	506,534	500,664	2,218	427,903	41,810
Type of stockholder not known	58	27,449	27,206	7,571	90,684	87,496	636	74,920	3,411
Returns with no majority stockholder	195	59,922	59,487	33,609	246,004	240,814	2,887	192,947	28,527

Type of majority stockholder and size of assets of majority corporate stockholder	Export promotion expenses	Net income	Deficit	Tax deferred income and income taxable to stockholders	Total amount deemed distributed	Total amount actually distributed	
	(10)	(11)	(12)	(13)	(14)	Number of returns	Amount
All returns	466,316	3,148,740	1,414	3,148,516	1,578,914	1,747	648,629
Returns with majority stockholder, total	447,396	3,124,158	1,361	3,123,933	1,566,526	1,653	641,231
Corporate stockholders, total	417,997	3,074,400	779	3,074,213	1,541,629	1,435	628,143
Assets zero or not available	46,593	151,243	250	151,229	76,244	410	94,365
\$1 under \$100,000	3,662	21,186	22	21,139	10,571	16	1,114
\$100,000 under \$1,000,000	14,580	22,350	153	22,346	11,182	77	3,741
\$1,000,000 under \$5,000,000	29,859	91,309	83	91,287	45,890	229	19,787
\$5,000,000 under \$10,000,000	13,681	61,840	258	61,839	30,968	102	12,521
\$10,000,000 under \$50,000,000	42,036	357,198	9	357,186	179,002	279	103,907
\$50,000,000 under \$100,000,000	22,091	129,210	(¹)	129,210	64,747	73	33,316
\$100,000,000 under \$250,000,000	72,248	718,075	3	717,999	359,404	115	131,677
\$250,000,000 or more	173,246	1,521,990	1	1,521,978	763,621	134	287,715
Noncorporate stockholders	27,393	37,360	538	37,323	18,676	204	9,867
Type of stockholder not known	2,007	12,398	44	12,397	6,221	14	3,222
Returns with no majority stockholder	18,920	24,583	53	24,582	12,388	94	7,398

Type of majority stockholder and size of assets of majority corporate stockholder	Gross receipts of the DISC from all sources	Gross receipts of the DISC and related U.S. persons derived outside the U.S.				
		Number of returns	Total amount	Returns with 1st-preceding year receipts		
				Number of returns	Current year receipts	1st-preceding year receipts
	(17)	(18)	(19)	(20)	(21)	(22)
All returns	44,767,123	4,011	52,355,729	1,875	37,491,565	25,110,819
Returns with majority stockholder, total	44,484,878	3,822	52,075,644	1,811	37,312,313	25,017,250
Corporate stockholders, total	43,705,930	3,266	51,297,240	1,626	36,798,617	24,695,595
Assets zero or not available	2,042,286	1,013	2,286,798	412	1,465,039	926,588
\$1 under \$100,000	232,130	33	230,179	18	220,906	25,998
\$100,000 under \$1,000,000	288,094	251	296,161	91	209,812	123,967
\$1,000,000 under \$5,000,000	1,196,118	523	1,214,255	272	860,310	613,803
\$5,000,000 under \$10,000,000	1,210,549	243	1,199,719	116	384,816	196,438
\$10,000,000 under \$50,000,000	6,590,624	576	6,743,217	330	4,906,861	3,025,783
\$50,000,000 under \$100,000,000	1,590,732	161	1,602,863	96	1,223,697	794,313
\$100,000,000 under \$250,000,000	10,072,237	223	11,395,341	145	8,245,419	6,072,253
\$250,000,000 or more	20,483,161	243	26,328,708	146	19,281,757	12,916,453
Noncorporate stockholders	617,340	507	618,024	172	374,018	217,615
Type of stockholder not known	161,608	49	160,379	13	139,678	104,040
Returns with no majority stockholder	282,245	189	280,086	64	179,252	93,569

¹ Less than \$500.

NOTE: See text for "Explanation of Terms" and "Description of the Sample and Limitations of the Data."

ALL ACTIVE DISC RETURNS

Table 17.—Assets, Receipts, Deductions, Income, Distributions, and Gross Receipts of the DISC and Related Persons for Current and First-Preceding Year, by Month Accounting Period Ended
Part I.—All Returns

(Money amounts are in thousands of dollars)

Month accounting period ended	Number of returns	Total assets	Qualified assets	Total liabilities (excluding net worth)	Total qualified export receipts and non-qualified receipts	Qualified export receipts from the sale of export property	Other qualified export receipts	Cost of sales and operations	Total export promotion and other expenses
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Total	4,162	5,072,691	5,059,163	1,027,455	16,519,136	16,236,940	208,217	12,565,770	806,040
July 1973	180	55,951	55,924	19,566	148,945	147,178	828	104,030	11,511
August 1973	111	42,963	42,701	12,329	125,162	124,281	472	80,543	15,523
September 1973	216	107,906	107,382	58,021	383,562	379,916	758	314,765	20,763
October 1973	226	214,535	214,218	76,064	483,814	479,214	3,039	312,357	62,947
November 1973	124	121,732	121,626	34,058	296,846	295,511	1,090	199,217	14,147
December 1973	1,132	2,055,184	2,046,237	650,479	4,742,885	4,650,763	51,733	3,351,682	257,415
January 1974	745	1,849,960	1,848,709	507,383	4,114,723	4,006,027	96,855	2,949,205	262,415
February 1974	211	236,240	236,067	47,238	361,617	358,136	2,977	175,024	19,142
March 1974	341	402,958	402,602	103,815	1,036,950	998,976	31,293	744,710	42,989
April 1974	262	197,283	197,000	57,572	999,161	989,209	5,849	836,489	35,301
May 1974	198	107,711	106,873	25,664	715,162	712,590	2,374	634,935	12,639
June 1974	416	480,268	479,823	235,267	3,110,309	3,095,141	10,950	2,862,812	51,249

Month accounting period ended	Export promotion expenses	Net income	Deficit	Tax deferred income and income taxable to stockholders	Total amount deemed distributed	Total amount actually distributed		Gross receipts of the DISC from all sources
						Number of returns	Amount	
	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
Total	466,316	3,148,740	1,414	3,148,516	1,578,914	1,747	648,629	44,767,123
July 1973	6,786	33,432	28	33,431	16,720	55	5,717	505,127
August 1973	10,308	29,097	1	29,097	14,552	35	3,607	325,186
September 1973	13,050	48,288	254	48,274	24,156	69	12,024	971,806
October 1973	35,351	108,538	28	108,538	53,924	77	17,748	1,621,531
November 1973	4,723	83,487	4	83,486	41,830	52	19,912	760,443
December 1973	147,044	1,134,098	310	1,134,022	568,893	500	223,682	15,545,507
January 1974	166,444	903,268	165	903,247	454,168	349	171,204	10,304,762
February 1974	10,311	167,576	125	167,562	83,800	88	40,125	2,907,105
March 1974	30,075	249,402	151	249,371	124,740	144	46,848	4,009,101
April 1974	12,964	127,415	45	127,411	63,851	116	36,032	1,983,995
May 1974	6,078	67,681	93	67,681	34,094	86	15,599	1,144,863
June 1974	23,180	196,458	210	196,395	98,185	176	56,132	4,687,697

Month accounting period ended	Gross receipts of the DISC and related U.S. persons derived outside the U.S.				
	Number of returns	Total amount	Returns with 1st-preceding year receipts		
			Number of returns	Current year receipts	1st-preceding year receipts
	(18)	(19)	(20)	(21)	(22)
Total	4,011	52,355,729	1,875	37,491,565	25,110,819
July 1973	176	527,573	55	216,722	157,512
August 1973	108	352,070	22	52,525	33,395
September 1973	210	1,176,911	58	239,692	160,914
October 1973	215	1,620,332	75	173,780	94,308
November 1973	118	783,981	44	503,102	486,962
December 1973	1,089	15,835,569	564	11,031,284	7,902,141
January 1974	724	12,181,172	400	10,272,676	7,481,046
February 1974	207	3,580,215	101	1,407,922	1,132,658
March 1974	327	4,874,628	163	3,855,159	1,746,069
April 1974	255	2,286,483	128	2,001,726	1,203,351
May 1974	187	4,259,589	85	3,929,434	2,496,376
June 1974	395	4,877,207	180	3,807,544	2,216,086

Footnotes at end of table.

ALL ACTIVE DISC RETURNS

Table 17.—Assets, Receipts, Deductions, Income, Distributions, and Gross Receipts of the DISC and Related Persons for Current and First-Preceding Year, by Month Accounting Period Ended—Continued

Part II.—Full Year Returns

(Money amounts are in thousands of dollars)

Month accounting period ended	Number of returns	Total assets	Qualified assets	Total liabilities (excluding net worth)	Total qualified export receipts and non-qualified receipts	Qualified export receipts from the sale of export property	Other qualified export receipts	Cost of sales and operations	Total export promotion and other expenses
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Total	3,479	5,693,506	5,680,150	1,739,661	15,664,341	15,393,106	206,410	11,847,187	782,382
July 1973	139	52,408	52,384	18,199	138,599	136,865	814	96,666	10,942
August 1973	75	38,552	38,291	10,567	110,952	110,177	471	70,476	14,270
September 1973	172	101,056	100,532	56,008	352,257	350,770	663	291,823	19,496
October 1973	167	194,038	193,726	65,114	448,570	444,073	3,005	290,640	61,364
November 1973	102	109,830	109,771	23,720	222,923	221,803	974	134,045	12,309
December 1973	1,015	2,027,424	2,018,545	636,900	4,699,457	4,607,547	51,625	3,327,796	255,120
January 1974	632	1,828,670	1,827,424	497,995	4,061,356	3,953,154	96,607	2,914,236	258,422
February 1974	181	219,308	219,139	42,490	329,127	325,666	2,973	158,960	15,788
March 1974	290	381,711	381,359	89,204	594,047	562,570	30,407	311,918	41,513
April 1974	214	185,483	185,204	51,290	959,085	949,566	5,822	804,567	33,629
May 1974	151	100,458	99,626	20,489	692,848	690,316	2,340	616,645	11,371
June 1974	341	454,568	454,150	227,684	3,055,121	3,040,598	10,711	2,829,415	48,160

Month accounting period ended	Export promotion expenses	Net income	Deficit	Tax deferred income and income taxable to stockholders	Total amount deemed distributed	Total amount actually distributed		Gross receipts of the DISC from all sources
						Number of returns	Amount	
	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
Total	455,809	3,036,007	1,235	3,035,782	1,522,613	1,600	631,074	42,621,285
July 1973	6,455	30,996	5	30,994	15,501	47	5,204	471,194
August 1973	9,753	26,207	(¹)	26,207	13,107	24	3,061	293,438
September 1973	12,693	41,191	254	41,177	20,608	58	9,421	630,963
October 1973	34,394	96,594	28	96,594	47,952	69	15,288	1,518,829
November 1973	3,811	76,570	(¹)	76,570	38,316	48	19,791	683,440
December 1973	146,164	1,116,820	279	1,116,744	560,230	476	219,703	15,376,034
January 1974	163,988	888,861	163	888,840	446,928	328	169,594	10,149,029
February 1974	9,889	154,505	125	154,491	77,264	80	39,641	2,732,374
March 1974	29,233	240,765	149	240,734	120,420	130	43,716	3,501,963
April 1974	12,272	120,911	22	120,908	60,591	107	35,436	1,903,842
May 1974	5,512	64,853	22	64,853	32,679	75	15,227	1,101,210
June 1974	21,645	177,734	187	177,670	89,017	158	54,991	4,058,969

Month accounting period ended	Gross receipts of the DISC and related U.S. persons derived outside the U.S.				
	Number of returns	Total amount	Returns with 1st-preceding year receipts		
			Number of returns	Current year receipts	1st-preceding year receipts
	(18)	(19)	(20)	(21)	(22)
Total	3,376	49,860,670	1,801	37,279,049	24,830,816
July 1973	136	488,304	48	206,978	146,692
August 1973	73	318,787	16	47,389	26,904
September 1973	168	1,031,755	56	169,071	106,389
October 1973	161	1,514,197	70	171,863	90,659
November 1973	97	699,812	41	494,657	378,085
December 1973	983	15,621,730	546	11,000,332	7,886,686
January 1974	615	12,000,818	390	10,237,150	7,432,840
February 1974	178	3,142,048	98	1,401,550	1,128,681
March 1974	283	4,371,461	160	3,851,306	1,742,465
April 1974	209	2,203,706	124	1,990,031	1,198,349
May 1974	146	4,213,376	79	3,913,975	2,486,701
June 1974	327	4,254,676	173	3,794,747	2,206,366

¹ Less than \$500.

NOTE: See text for "Explanation of Terms" and "Description of the Sample and Limitations of the Data."

ALL ACTIVE DISC RETURNS

Table 18.—Assets, Receipts, Deductions, Income, Distributions, and Gross Receipts of the DISC, by Selected Major Product or Service, by Type of Majority Stockholder, and Size of Assets of Majority Corporate Stockholder

(Money amounts are in thousands of dollars)

Selected major product or service, type of stockholder and size of assets of majority corporate stockholder	Number of returns	Total assets	Total qualified export receipts and non-qualified receipts	Qualified export receipts from the sale of export property	Cost of sales and operations	Total export promotion and other expenses	Export promotion expenses	Net income	Tax deferred income and income taxable to stockholders	Total amount deemed distributed	Total amount actually distributed	Gross receipts of the DISC from all sources
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
All Products and Services												
All returns	4,162	5,872,691	16,519,136	16,236,940	12,565,770	806,040	466,316	3,148,740	3,148,516	1,578,914	648,629	44,767,123
Returns with majority stockholder, total	3,967	5,812,769	16,273,132	15,996,126	12,372,822	777,513	447,396	3,124,158	3,123,933	1,566,526	641,231	44,484,878
Corporate stockholders, total	3,384	5,667,435	15,675,913	15,407,967	11,870,000	732,292	417,997	3,074,400	3,074,213	1,541,629	628,143	43,705,930
Assets zero or not available	1,051	347,645	1,210,973	1,199,349	979,212	80,768	46,593	151,243	151,229	76,244	34,365	2,042,286
\$1 under \$100,000	37	39,386	94,502	94,035	67,230	6,108	3,662	21,186	21,139	10,571	1,114	232,130
\$100,000 under \$1,000,000	258	59,704	202,605	199,740	161,014	19,394	14,580	22,350	22,346	11,182	3,741	288,094
\$1,000,000 under \$5,000,000	541	258,385	721,278	711,921	580,208	49,842	28,859	91,309	91,287	45,890	19,787	1,196,118
\$5,000,000 under \$10,000,000	253	124,656	814,646	804,459	721,745	31,318	13,681	61,840	61,839	30,968	12,521	1,210,549
\$10,000,000 under \$50,000,000	596	786,296	4,389,268	4,337,354	3,930,984	101,095	42,036	357,198	357,186	179,002	103,907	6,590,624
\$50,000,000 under \$100,000,000	165	201,074	783,321	777,340	618,942	35,170	22,091	129,210	129,210	64,747	33,316	1,590,732
\$100,000,000 under \$250,000,000	234	1,358,873	2,203,614	2,147,682	1,369,614	115,928	72,248	718,075	717,999	359,404	131,677	10,072,237
\$250,000,000 or more	249	2,491,416	5,255,707	5,136,088	3,441,051	292,668	173,246	1,521,990	1,521,978	763,621	287,715	20,483,161
Noncorporate stockholders	525	117,884	506,534	500,664	427,903	41,810	27,393	37,360	37,323	18,676	9,867	617,340
Type of stockholder not known	58	27,449	90,684	87,496	74,920	3,411	2,007	12,398	12,397	6,221	3,222	161,608
Returns with no majority stockholder	195	59,922	246,004	240,814	192,947	28,527	18,920	24,583	24,582	12,388	7,398	282,245
Nonmanufactured Products and Services												
Total												
All returns	430	874,900	5,390,150	5,301,129	4,822,422	96,349	34,273	471,576	471,492	236,100	100,313	12,896,613
Returns with majority stockholder, total	405	865,238	5,328,346	5,240,875	4,774,692	85,251	24,055	468,601	468,517	234,612	99,757	12,830,689
Corporate stockholders, total	328	848,488	5,203,367	5,119,322	4,661,719	77,262	19,266	464,412	464,335	232,519	98,575	12,665,626
Assets zero or not available	99	21,044	225,326	223,123	209,173	5,811	2,005	10,354	10,343	5,215	2,694	371,938
\$1 under \$100,000	8	7,135	8,482	8,400	1,613	573	74	6,297	6,297	3,148	546	137,383
\$100,000 under \$1,000,000	26	6,545	20,676	20,465	17,091	1,263	631	2,325	2,325	1,163	219	24,363
\$1,000,000 under \$5,000,000	52	16,272	71,989	66,842	58,784	5,909	2,123	7,302	7,294	3,664	1,486	200,138
\$5,000,000 under \$10,000,000	25	30,154	492,767	484,460	472,832	12,473	5,427	7,464	7,463	3,744	2,142	633,290
\$10,000,000 under \$50,000,000	54	359,134	2,972,509	2,934,909	2,816,939	29,819	4,536	125,753	125,753	62,886	43,589	3,425,274
\$50,000,000 under \$100,000,000	13	32,707	418,298	416,832	393,928	6,067	1,006	18,302	18,302	9,151	8,606	428,321
\$100,000,000 under \$250,000,000	25	108,312	195,525	172,590	76,949	8,003	748	110,576	110,529	55,350	21,938	2,483,834
\$250,000,000 or more	26	267,185	797,795	791,703	614,411	7,344	2,715	176,040	176,028	88,198	17,354	4,961,084
Noncorporate stockholders	62	11,755	67,418	66,608	56,555	7,102	4,060	3,901	3,895	1,949	1,146	107,502
Type of stockholder not known	15	4,994	57,561	54,944	56,418	887	729	287	287	144	36	57,561
Returns with no majority stockholder	25	9,662	61,804	60,254	47,730	11,098	10,219	2,976	2,975	1,488	556	65,924
Agricultural products and services												
All returns	171	693,472	4,971,284	4,947,160	4,530,340	54,533	11,950	386,415	386,414	193,446	71,713	11,995,501
Returns with majority stockholder, total	164	689,736	4,955,184	4,931,422	4,515,790	53,591	11,536	385,806	385,805	193,142	71,518	11,978,495
Corporate stockholders, total	129	676,647	4,848,652	4,827,676	4,418,589	47,775	8,664	382,290	382,289	191,382	70,495	11,831,885
Assets zero or not available	39	17,557	194,869	193,404	182,059	3,929	1,509	8,880	8,880	4,481	2,331	321,778
\$1 under \$100,000	3	7,097	8,426	8,400	1,613	559	61	6,254	6,254	3,127	546	137,238
\$100,000 under \$1,000,000	10	3,742	10,584	10,565	8,158	610	316	1,816	1,816	908	156	14,047
\$1,000,000 under \$5,000,000	25	11,263	51,274	51,157	43,940	2,945	1,047	4,388	4,388	2,207	974	160,493
\$5,000,000 under \$10,000,000	7	22,419	471,065	464,784	460,165	5,225	1,854	5,675	5,674	2,843	1,660	605,891
\$10,000,000 under \$50,000,000	19	342,623	2,903,518	2,892,379	2,762,062	26,400	2,391	115,056	115,056	57,533	39,224	3,283,927
\$50,000,000 under \$100,000,000	5	28,460	404,864	403,923	385,005	4,026	102	15,833	15,833	7,916	7,569	414,079
\$100,000,000 under \$250,000,000	11	84,144	144,772	144,462	59,692	962	619	84,120	84,120	42,106	9,113	2,386,961
\$250,000,000 or more	10	159,343	659,280	658,602	515,893	3,118	765	140,268	140,268	70,261	8,922	4,507,472
Noncorporate stockholders	30	8,279	49,063	48,802	40,783	5,003	2,195	3,277	3,277	1,640	1,011	89,141
Type of stockholder not known	5	4,810	57,468	54,944	56,418	813	676	239	239	120	12	57,468
Returns with no majority stockholder	7	3,737	16,100	15,738	14,549	942	414	609	609	304	195	17,007
Manufactured Products												
Total												
All returns	3,732	4,997,791	11,128,986	10,935,812	7,743,348	709,691	432,043	2,677,164	2,677,023	1,342,814	548,316	31,870,510
Returns with majority stockholder, total	3,562	4,947,531	10,944,785	10,755,252	7,598,131	692,262	423,342	2,655,557	2,655,416	1,331,914	541,474	31,654,189
Corporate stockholders, total	3,056	4,818,947	10,472,546	10,288,645	7,208,281	655,030	398,731	2,609,988	2,609,878	1,309,110	529,568	31,040,304
Assets zero or not available	952	326,601	965,646	976,226	770,039	74,957	44,588	140,889	140,886	71,029	31,670	1,670,348
\$1 under \$100,000	29	32,251	86,020	85,635	65,617	5,536	3,588	14,889	14,842	7,423	568	94,746
\$100,000 under \$1,000,000	232	53,159	181,928	179,275	143,923	18,130	13,949	20,026	20,021	10,020	3,523	263,731
\$1,000,000 under \$5,000,000	489	242,113	649,288	645,079	521,425	43,934	27,736	84,007	83,993	42,225	18,301	995,900
\$5,000,000 under \$10,000,000	228	94,502	321,879	319,999	248,914	18,845	8,254	54,376	54,376	27,224	10,379	577,259
\$10,000,000 under \$50,000,000	542	427,161	1,416,759	1,402,445	1,114,046	71,277	37,500	231,445	231,433	116,116	60,318	3,165,350
\$50,000,000 under \$100,000,000	152	168,368	365,024	360,508	225,013	29,103	21,086	110,908	110,908	55,596	24,709	1,162,410
\$100,000,000 under \$250,000,000	209	1,250,562	2,008,089	1,975,093	1,292,665	107,925	71,500	607,439	607,439	304,055	109,739	7,588,402
\$250,000,000 or more	223	2,224,230	4,457,912	4,344,385	2,826,639	285,323	170,531	1,345,949	1,345,949	675,423	270,361	15,522,076
Noncorporate stockholders	463	106,129	439,116	434,055	371,348	34,708	23,333	33,458	33,428	16,726	8,721	509,839
Type of stockholder not known	43	22,455	33,123	32,552	18,502	2,524	1,278	12,110	12,110	6,077	3,185	104,047
Returns with no majority stockholder	170	50,261	184,200	180,560	145,217	17,429	8,701	21,607	21,607	10,900	6,842	216,321

Footnotes at end of table.

ALL ACTIVE DISC RETURNS

Table 18.—Assets, Receipts, Deductions, Income, Distributions, and Gross Receipts of the DISC, by Selected Major Product or Service, by Type of Majority Stockholder, and Size of Assets of Majority Corporate Stockholder—Continued

(Money amounts are in thousands of dollars)

Selected major product or service, type of stockholder and size of assets of majority corporate stockholder	Number of returns	Total assets	Total qualified export receipts and non-qualified receipts	Qualified export receipts from the sale of export property	Cost of sales and operations	Total export promotion and other expenses	Export promotion expenses	Net income	Tax deferred income and income taxable to stockholders	Total amount deemed distributed	Total amount actually distributed	Gross receipts of the DISC from all sources
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Manufactured Products—Continued												
Food and kindred products												
All returns	183	104,610	628,279	624,358	528,141	28,505	16,103	71,686	71,669	36,020	14,924	1,129,375
Returns with majority stockholder, total	174	103,075	617,255	613,393	518,753	27,562	15,917	70,988	70,971	35,668	14,834	1,109,827
Corporate stockholders, total	153	98,714	593,111	589,898	498,031	25,163	14,467	69,945	69,929	35,145	14,720	1,082,241
Assets zero or not available	43	19,023	95,772	94,933	76,134	6,514	4,339	13,149	13,149	6,587	3,278	163,877
\$1 under \$100,000	3	419	3,088	3,088	2,862	106	53	121	121	60	14	3,088
\$100,000 under \$1,000,000	8	2,223	9,003	8,995	6,970	989	915	1,044	1,043	522	454	17,455
\$1,000,000 under \$5,000,000	22	4,141	31,741	31,535	27,370	1,406	618	2,966	2,952	1,485	639	38,821
\$5,000,000 under \$10,000,000	7	2,993	17,324	17,321	14,230	729	523	2,369	2,369	1,185	360	23,491
\$10,000,000 under \$50,000,000	39	31,828	248,054	247,363	220,556	8,309	4,544	19,190	19,188	9,695	3,128	350,387
\$50,000,000 under \$100,000,000	8	11,459	64,104	64,029	51,199	1,100	799	11,805	11,805	5,937	3,354	91,619
\$100,000,000 under \$250,000,000	9	5,414	7,247	7,160	2,121	163	117	4,963	4,963	2,492	294	78,351
\$250,000,000 or more	14	21,214	116,777	115,474	96,591	5,849	2,559	14,338	14,338	7,183	3,199	315,152
Noncorporate stockholders	18	3,958	21,903	21,254	19,404	1,776	1,408	742	742	372	114	23,010
Type of stockholder not known	3	402	2,241	2,241	1,317	623	42	301	301	151	—	4,576
Returns with no majority stockholder	9	1,536	11,024	10,965	9,389	943	186	697	697	352	89	19,547
Textile mill products												
All returns	152	72,677	223,350	221,969	171,796	17,082	10,819	34,484	34,483	17,274	7,949	539,193
Returns with majority stockholder, total	141	69,850	212,954	211,674	163,430	15,948	10,177	33,576	33,575	16,820	7,877	528,247
Corporate stockholders, total	111	59,803	181,131	180,257	138,270	12,100	7,733	30,761	30,760	15,412	7,144	494,753
Assets zero or not available	41	9,171	33,853	33,789	26,537	2,460	1,352	4,856	4,856	2,430	1,368	46,217
\$1 under \$100,000	—	—	—	—	—	—	—	—	—	—	—	—
\$100,000 under \$1,000,000	4	573	1,204	1,204	775	217	194	212	212	106	(¹)	1,226
\$1,000,000 under \$5,000,000	18	18,217	69,417	69,314	59,287	5,696	4,753	4,435	4,435	2,217	673	69,891
\$5,000,000 under \$10,000,000	8	604	1,714	1,713	1,161	17	9	537	537	269	6	7,683
\$10,000,000 under \$50,000,000	22	11,257	40,971	40,595	33,740	1,795	494	5,435	5,434	2,723	1,119	124,294
\$50,000,000 under \$100,000,000	4	4,827	18,633	18,593	16,770	796	(¹)	1,066	1,066	533	289	25,482
\$100,000,000 under \$250,000,000	7	9,154	7,911	7,817	—	371	182	7,541	7,541	3,794	1,570	84,527
\$250,000,000 or more	7	6,001	7,428	7,233	—	748	748	6,679	6,679	3,340	2,119	135,434
Noncorporate stockholders	27	9,891	31,041	30,635	24,746	3,734	2,386	2,561	2,561	1,281	481	31,778
Type of stockholder not known	3	157	783	782	414	114	59	254	254	127	252	1,717
Returns with no majority stockholder	11	2,827	10,396	10,295	8,365	1,134	642	908	908	454	73	10,946
Lumber and wood products, except furniture												
All returns	172	278,009	687,340	674,833	489,738	26,450	6,163	171,301	171,301	85,551	20,061	1,913,781
Returns with majority stockholder, total	153	259,836	612,193	601,709	430,054	19,679	4,997	162,609	162,608	81,205	16,782	1,837,413
Corporate stockholders, total	116	240,022	498,801	489,479	326,844	16,739	3,707	155,367	155,367	77,561	14,308	1,710,660
Assets zero or not available	33	7,794	33,875	33,715	29,168	1,694	579	3,162	3,162	1,594	405	68,961
\$1 under \$100,000	—	—	—	—	—	—	—	—	—	—	—	—
\$100,000 under \$1,000,000	11	6,070	45,560	45,508	39,667	2,058	1,903	3,834	3,834	1,917	219	60,001
\$1,000,000 under \$5,000,000	19	5,383	22,724	22,686	17,727	1,815	434	3,181	3,181	1,595	352	40,034
\$5,000,000 under \$10,000,000	11	15,277	57,967	57,470	40,806	5,870	164	11,291	11,291	5,645	637	106,859
\$10,000,000 under \$50,000,000	25	26,590	129,974	127,605	105,982	1,273	546	22,719	22,719	11,389	8,035	284,061
\$50,000,000 under \$100,000,000	4	11,490	37,503	37,196	27,945	2,352	28	7,206	7,206	3,636	472	43,718
\$100,000,000 under \$250,000,000	8	144,893	114,507	108,645	22,963	844	53	90,699	90,699	45,148	3,586	613,348
\$250,000,000 or more	5	22,525	56,693	56,655	42,586	832	—	13,275	13,275	6,638	603	493,679
Noncorporate stockholders	33	17,275	108,029	106,913	99,447	2,414	1,047	6,168	6,168	3,085	2,471	121,389
Type of stockholder not known	4	2,540	5,363	5,317	3,764	526	242	1,073	1,073	559	3	5,363
Returns with no majority stockholder	19	18,173	75,148	73,124	59,684	6,771	1,166	8,692	8,692	4,346	3,279	76,368
Chemicals and allied products												
All returns	347	981,358	2,118,995	2,094,135	1,408,478	164,607	82,168	545,940	545,938	274,788	95,687	4,198,100
Returns with majority stockholder, total	335	976,765	2,106,017	2,081,300	1,398,036	163,873	81,671	544,138	544,136	273,837	95,393	4,184,190
Corporate stockholders, total	295	965,107	2,074,857	2,050,269	1,375,549	161,386	79,919	537,930	537,930	270,734	94,862	4,138,014
Assets zero or not available	82	56,526	148,944	147,284	113,513	10,400	7,965	25,038	25,038	12,924	4,988	282,514
\$1 under \$100,000	3	27,979	72,564	72,247	54,753	4,490	2,765	13,320	13,320	6,660	211	76,545
\$100,000 under \$1,000,000	13	833	1,984	1,981	1,258	292	226	435	435	218	100	2,484
\$1,000,000 under \$5,000,000	39	31,072	132,550	132,200	107,595	5,705	3,543	19,250	19,250	9,697	2,480	156,923
\$5,000,000 under \$10,000,000	20	11,775	45,272	44,505	35,708	903	690	8,661	8,661	4,335	2,332	58,647
\$10,000,000 under \$50,000,000	57	44,182	146,748	145,689	108,173	9,909	5,701	28,665	28,665	14,337	8,618	262,422
\$50,000,000 under \$100,000,000	12	21,589	47,234	46,573	30,888	1,758	570	14,589	14,589	7,295	1,221	112,213
\$100,000,000 under \$250,000,000	36	164,328	401,138	395,546	292,275	26,409	21,887	82,454	82,453	41,278	14,257	912,760
\$250,000,000 or more	33	606,824	1,078,425	1,064,245	631,387	101,520	36,573	345,518	345,518	173,991	60,655	2,273,505
Noncorporate stockholders	37	10,660	27,195	27,065	19,209	2,124	1,397	5,883	5,881	2,940	531	42,211
Type of stockholder not known	3	998	3,966	3,966	3,277	362	356	326	326	163	—	3,966
Returns with no majority stockholder	12	4,593	12,978	12,835	10,442	734	497	1,802	1,802	951	294	13,910

Footnotes at end of table

ALL ACTIVE DISC RETURNS

Table 18.—Assets, Receipts, Deductions, Income, Distributions, and Gross Receipts of the DISC, by Selected Major Product or Service, by Type of Majority Stockholder, and Size of Assets of Majority Corporate Stockholder—Continued

[Money amounts are in thousands of dollars]

Selected major product or service, type of stockholder and size of assets of majority corporate stockholder	Number of returns	Total assets	Total qualified export receipts and non-qualified receipts	Qualified export receipts from the sale of export property	Cost of sales and operations	Total export promotion and other expenses	Export promotion expenses	Net income	Tax deferred income and income taxable to stockholders	Total amount deemed distributed	Total amount actually distributed	Gross receipts of the DISC from all sources
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Manufactured Products—Continued												
Primary metal products												
All returns	127	97,368	406,697	404,781	310,053	26,314	7,130	70,333	70,333	35,181	18,770	995,795
Returns with majority stockholder, total	119	94,830	388,308	386,426	294,648	24,868	5,804	68,793	68,793	34,410	18,368	973,280
Corporate stockholders, total	101	86,861	327,282	325,726	239,089	23,627	5,129	64,566	64,566	32,296	16,109	907,420
Assets zero or not available	19	8,268	43,991	43,722	34,878	4,258	251	4,855	4,855	2,434	1,826	60,086
\$1 under \$100,000	—	—	—	—	—	—	—	—	—	—	—	—
\$100,000 under \$1,000,000	6	1,395	4,424	4,423	3,990	162	123	271	271	136	49	4,534
\$1,000,000 under \$5,000,000	18	6,600	44,404	44,286	37,879	3,696	715	2,829	2,829	1,415	387	59,776
\$5,000,000 under \$10,000,000	12	6,243	20,963	20,930	15,047	1,892	181	4,024	4,024	2,014	1,314	46,197
\$10,000,000 under \$50,000,000	24	24,694	168,262	167,363	140,218	9,197	1,163	18,847	18,847	9,426	3,563	356,690
\$50,000,000 under \$100,000,000	9	7,524	14,597	14,459	7,076	883	875	6,638	6,638	3,319	882	97,428
\$100,000,000 under \$250,000,000	5	2,402	2,265	2,243	—	—	34	2,231	2,231	1,119	457	20,844
\$250,000,000 or more	8	29,734	26,376	28,301	—	3,506	1,821	24,869	24,869	12,435	7,631	261,865
Noncorporate stockholders	**18	**7,969	**61,026	**60,700	**55,560	**1,241	**675	**4,227	**4,227	**2,114	**2,259	**65,861
Type of stockholder not known	—	—	—	—	—	—	—	—	—	—	—	—
Returns with no majority stockholder	8	2,538	18,390	18,355	15,405	1,446	1,326	1,539	1,539	770	402	22,515
Fabricated metal products, except ordnance machinery, and transportation equipment												
All returns	288	116,553	285,171	282,738	203,795	20,824	14,645	60,587	60,577	30,323	15,441	683,801
Returns with majority stockholder, total	271	114,434	278,979	276,579	199,116	20,110	14,097	59,788	59,777	29,923	15,260	676,884
Corporate stockholders, total	241	112,055	272,618	270,301	194,079	19,520	13,630	59,048	59,047	29,558	15,204	666,807
Assets zero or not available	68	18,973	41,732	41,235	28,667	3,325	2,216	9,742	9,741	4,875	2,057	109,805
\$1 under \$100,000	—	—	—	—	—	—	—	—	—	—	—	—
\$100,000 under \$1,000,000	13	5,541	13,268	13,264	10,032	987	889	2,249	2,249	1,125	504	26,646
\$1,000,000 under \$5,000,000	46	7,477	32,472	32,346	27,547	1,729	687	3,224	3,224	1,614	704	41,162
\$5,000,000 under \$10,000,000	19	9,028	26,768	26,693	22,699	957	816	3,111	3,111	1,557	340	33,365
\$10,000,000 under \$50,000,000	48	27,612	77,065	76,553	58,944	3,440	2,702	14,680	14,680	7,354	4,893	143,509
\$50,000,000 under \$100,000,000	13	12,543	12,092	11,833	1,817	3,058	2,813	7,217	7,217	3,609	1,945	97,075
\$100,000,000 under \$250,000,000	19	23,645	60,453	59,901	41,798	5,363	3,110	13,292	13,292	6,658	3,169	134,172
\$250,000,000 or more	15	7,238	8,768	8,477	2,575	661	396	5,532	5,532	2,766	1,593	81,073
Noncorporate stockholders	27	1,821	5,228	5,184	4,300	365	259	570	561	281	55	8,742
Type of stockholder not known	3	558	1,132	1,094	738	225	207	170	170	85	—	1,335
Returns with no majority stockholder	17	2,119	6,193	6,159	4,679	715	548	800	800	400	181	6,917
Machinery except electrical												
All returns	685	769,537	1,275,985	1,258,308	714,452	78,923	56,691	482,795	482,780	241,730	135,571	6,243,704
Returns with majority stockholder, total	657	767,187	1,266,244	1,248,670	706,520	78,215	56,153	481,665	481,650	241,163	135,188	6,232,981
Corporate stockholders, total	573	753,591	1,228,085	1,210,928	676,732	73,244	52,863	478,160	478,150	239,407	134,361	6,174,726
Assets zero or not available	182	36,995	115,978	115,229	85,847	10,285	5,573	19,848	19,847	10,019	4,894	226,390
\$1 under \$100,000	8	2,089	4,551	4,533	3,734	330	321	488	488	246	22	5,169
\$100,000 under \$1,000,000	58	9,036	28,056	27,525	22,009	2,800	2,276	3,263	3,262	1,634	729	48,859
\$1,000,000 under \$5,000,000	95	32,117	70,996	69,478	52,809	5,378	3,848	12,811	12,811	6,434	2,225	151,788
\$5,000,000 under \$10,000,000	39	9,204	26,568	26,365	19,857	1,533	1,123	5,199	5,199	2,610	1,383	74,526
\$10,000,000 under \$50,000,000	90	68,863	160,535	157,123	110,827	12,328	8,145	37,386	37,379	18,624	8,198	471,149
\$50,000,000 under \$100,000,000	30	39,010	86,925	86,212	59,671	7,908	5,748	19,346	19,346	9,697	4,460	233,771
\$100,000,000 under \$250,000,000	33	132,141	261,207	259,429	182,335	6,792	4,070	72,080	72,080	36,076	13,913	921,217
\$250,000,000 or more	38	424,136	473,270	465,034	139,643	25,888	21,759	307,739	307,739	154,067	98,536	4,041,857
Noncorporate stockholders	78	12,620	36,295	35,879	28,230	4,769	3,178	3,403	3,399	1,706	804	54,886
Type of stockholder not known	6	976	1,863	1,862	1,558	203	112	102	102	51	23	3,369
Returns with no majority stockholder	28	2,350	9,741	9,638	7,932	708	538	1,130	1,130	566	383	10,723
Electrical machinery, equipment, and supplies												
All returns	587	490,258	888,269	855,749	564,864	67,953	50,029	255,744	255,743	128,407	59,606	2,780,738
Returns with majority stockholder, total	571	484,728	874,897	842,509	553,705	66,785	49,337	254,698	254,697	127,883	59,482	2,765,866
Corporate stockholders, total	499	471,781	827,198	795,335	515,236	61,403	45,398	250,788	250,787	125,927	58,740	2,713,427
Assets zero or not available	173	38,135	115,729	113,216	85,200	10,561	6,516	19,277	19,276	9,655	3,469	189,238
\$1 under \$100,000	5	514	2,117	2,116	1,879	107	99	152	152	76	29	4,147
\$100,000 under \$1,000,000	37	10,476	24,501	23,237	17,182	3,305	2,697	4,147	4,147	2,074	903	35,341
\$1,000,000 under \$5,000,000	80	27,594	54,685	54,037	31,946	5,449	2,899	17,333	17,333	8,693	6,266	156,344
\$5,000,000 under \$10,000,000	46	12,960	27,865	27,740	15,248	3,500	2,310	9,116	9,116	4,568	2,363	69,810
\$10,000,000 under \$50,000,000	88	94,427	144,761	142,775	91,731	14,147	8,204	38,884	38,884	19,538	12,880	363,932
\$50,000,000 under \$100,000,000	27	21,348	20,223	18,289	4,079	2,924	2,500	13,221	13,221	6,623	3,065	163,294
\$100,000,000 under \$250,000,000	22	49,257	74,985	73,929	37,364	2,452	2,206	35,169	35,169	17,601	11,389	459,645
\$250,000,000 or more	21	217,069	362,332	339,996	229,885	18,957	17,968	113,490	113,490	57,099	18,376	1,271,677
Noncorporate stockholders	66	11,587	44,059	43,533	35,912	5,298	3,897	2,911	2,911	1,457	630	48,462
Type of stockholder not known	6	1,361	3,641	3,641	2,558	85	41	999	999	499	111	3,977
Returns with no majority stockholder	16	5,530	13,372	13,240	11,159	1,168	692	1,046	1,046	524	124	14,871

Footnotes at end of table.

ALL ACTIVE DISC RETURNS

Table 18.—Assets, Receipts, Deductions, Income, Distributions, and Gross Receipts of the DISC, by Selected Major Product or Service, by Type of Majority Stockholder, and Size of Assets of Majority Corporate Stockholder—Continued

[Money amounts are in thousands of dollars]

Selected major product or service, type of stockholder and size of assets of majority corporate stockholder	Number of returns	Total assets	Total qualified export receipts and non-qualified receipts	Qualified export receipts from the sale of export property	Cost of sales and operations	Total export promotion and other expenses	Export promotion expenses	Net income	Tax deferred income and income taxable to stockholders	Total amount deemed distributed	Total amount actually distributed	Gross receipts of the DISC from all sources
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Manufactured Products—Continued												
Transportation equipment												
All returns	262	1,123,277	2,427,273	2,367,557	1,764,320	127,980	107,381	535,069	535,064	268,518	107,479	8,682,771
Returns with majority stockholder, total	252	1,121,415	2,420,190	2,360,858	1,758,573	127,297	106,865	534,416	534,411	268,191	107,408	8,674,419
Corporate stockholders, total	207	1,113,705	2,388,578	2,329,713	1,732,184	123,738	104,093	532,657	532,654	267,312	107,028	8,641,218
Assets zero or not available	65	28,482	79,540	78,902	64,348	5,722	3,281	9,470	9,469	4,739	2,073	143,208
\$1 under \$100,000	**23	**7,439	**21,799	**21,554	**16,977	**3,401	**2,422	**1,421	**1,421	**713	**141	**29,637
\$100,000 under \$1,000,000	**	**	**	**	**	**	**	**	**	**	**	**
\$1,000,000 under \$5,000,000	21	14,186	43,848	43,375	33,630	6,077	5,208	4,142	4,142	2,194	895	68,105
\$5,000,000 under \$10,000,000	9	1,628	6,585	6,555	5,480	304	105	801	801	400	135	12,564
\$10,000,000 under \$50,000,000	31	22,657	74,856	73,887	64,209	2,049	1,438	8,599	8,596	4,300	1,798	124,796
\$50,000,000 under \$100,000,000	13	20,295	16,579	16,415	1,910	189	186	14,479	14,479	7,260	5,149	135,969
\$100,000,000 under \$250,000,000	18	577,878	752,090	740,076	475,943	38,820	25,303	237,327	237,327	118,987	49,267	3,510,648
\$250,000,000 or more	27	441,139	1,393,282	1,348,949	1,069,688	67,176	66,150	256,418	256,418	128,717	47,570	4,616,291
Noncorporate stockholders	39	7,022	28,281	27,864	23,397	3,350	2,680	1,618	1,616	809	354	29,864
Type of stockholder not known	6	688	3,331	3,282	2,991	209	92	142	142	71	27	3,337
Returns with no majority stockholder	10	1,862	7,083	6,699	5,747	683	516	653	653	327	71	8,351
Professional, scientific, and controlling instruments; photographic and optical goods; watches and clocks												
All returns	218	369,131	712,291	690,574	518,856	22,311	11,969	171,140	171,139	85,829	16,383	1,300,750
Returns with majority stockholder, total	206	367,507	710,303	688,609	517,941	21,869	11,632	170,509	170,507	85,513	16,059	1,297,230
Corporate stockholders, total	191	351,929	696,552	675,397	513,611	21,188	11,151	161,770	161,769	81,143	13,240	1,216,776
Assets zero or not available	63	14,250	34,752	34,638	22,260	5,056	3,113	7,453	7,453	3,734	1,402	63,947
\$1 under \$100,000	**15	**1,819	**6,008	**5,972	**4,495	**834	**599	**679	**678	**339	**46	**6,225
\$100,000 under \$1,000,000	**	**	**	**	**	**	**	**	**	**	**	**
\$1,000,000 under \$5,000,000	39	14,409	20,471	20,206	14,102	1,966	1,591	4,403	4,403	2,228	707	42,876
\$5,000,000 under \$10,000,000	15	7,873	17,377	17,310	13,513	783	638	3,081	3,081	1,541	613	25,503
\$10,000,000 under \$50,000,000	32	27,041	36,058	35,750	23,889	1,374	929	10,795	10,795	5,577	2,592	128,842
\$50,000,000 under \$100,000,000	6	4,604	8,089	7,972	4,439	565	273	3,085	3,085	1,552	616	36,416
\$100,000,000 under \$250,000,000	15	39,831	37,615	36,304	22,713	6,854	1,170	8,048	8,048	4,037	1,082	169,855
\$250,000,000 or more	6	242,101	536,182	517,244	408,201	3,756	2,837	124,226	124,226	62,135	6,183	743,112
Noncorporate stockholders	**15	**15,578	**13,750	**13,212	**4,330	**681	**481	**8,738	**8,738	**4,369	**2,819	**80,454
Type of stockholder not known	**	**	**	**	**	**	**	**	**	**	**	**
Returns with no majority stockholder	12	1,624	1,988	1,964	915	442	337	631	631	316	325	3,520

**Identifies (e) size classes for which data were deleted because of the number of returns on which they were based and (b) combined frequencies or amounts that include the data thus deleted from another size class.

* Less than \$500.00

NOTE: See text for "Explanation of Terms" and "Description of the Sample and Limitations of the Data."

ALL ACTIVE DISC RETURNS

Table 19.—Assets, Receipts, Deductions, Income, Distributions and Gross Receipts of the DISC, by Selected Major Product or Service and by Month Accounting Period Ended

[Money amounts are in thousands of dollars]

Selected major product or service and month accounting period ended	Number of returns	Total assets	Total qualified export receipts and non-qualified receipts	Qualified export receipts from the sale of export property	Cost of sales and operations	Total export promotion and other expenses	Export promotion expenses	Net income	Tax deferred income and income taxable to stockholders	Total amount deemed distributed	Total amount actually distributed	Gross receipts of the DISC from all sources
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
All Products and Services												
Total	4,162	5,872,691	16,519,136	16,236,940	12,565,770	806,040	466,316	3,148,740	3,148,516	1,578,914	648,629	44,767,123
July 1973	180	55,951	148,945	147,178	104,030	11,511	6,786	33,432	33,431	16,720	5,717	505,127
August 1973	111	42,963	125,162	124,281	80,543	15,523	10,308	29,097	29,097	14,552	3,607	325,186
September 1973	216	107,906	383,562	379,916	314,765	20,763	13,050	48,288	48,274	24,156	12,024	971,806
October 1973	226	214,535	483,814	479,214	312,357	62,947	35,351	108,538	108,538	53,924	17,748	1,621,531
November 1973	124	121,732	296,846	295,511	199,217	14,147	4,723	83,487	83,486	41,830	19,912	760,443
December 1973	1,132	2,055,184	4,742,885	4,650,763	3,351,682	257,415	147,044	1,134,098	1,134,022	568,893	223,682	15,545,507
January 1974	745	1,849,960	4,114,723	4,006,027	2,949,205	262,415	166,444	903,268	903,247	454,168	171,204	10,304,762
February 1974	211	236,240	361,617	358,136	175,024	19,142	10,311	167,576	167,562	83,800	40,125	2,907,105
March 1974	341	402,958	1,036,950	998,976	744,710	42,989	30,075	249,402	249,371	124,740	46,848	4,009,101
April 1974	262	197,283	999,161	989,209	836,489	35,301	12,964	127,415	127,411	63,851	36,032	1,983,995
May 1974	198	107,711	715,162	712,590	634,935	12,639	6,078	67,681	67,681	34,084	15,599	1,144,863
June 1974	416	480,268	3,110,309	3,095,141	2,862,812	51,249	23,180	196,458	196,395	98,185	56,132	4,687,697
Nonmanufactured Products and Services												
Total	430	874,900	5,390,150	5,301,129	4,822,422	96,349	34,273	471,576	471,492	236,100	100,313	12,896,613
July 1973	17	3,575	12,794	12,528	10,846	613	314	1,336	1,336	671	358	42,385
August 1973	11	2,699	22,081	21,958	18,380	2,608	1,338	1,093	1,093	546	109	23,029
September 1973	26	7,515	55,121	54,935	49,254	2,486	1,885	3,384	3,378	1,689	913	59,681
October 1973	21	4,412	10,381	10,096	7,253	1,476	693	1,654	1,654	827	273	22,665
November 1973	15	2,816	13,680	13,680	11,405	507	132	1,768	1,768	884	25	17,249
December 1973	101	229,655	761,936	752,848	575,560	29,801	6,833	156,616	156,569	78,342	12,309	4,368,269
January 1974	55	84,547	167,471	137,299	134,802	5,846	2,963	26,833	26,813	13,457	7,627	390,243
February 1974	28	10,532	30,503	30,212	19,142	3,366	1,104	8,117	8,117	4,059	1,437	114,058
March 1974	39	107,839	637,900	608,523	529,444	13,589	10,369	94,870	94,869	47,492	21,149	2,616,380
April 1974	29	42,327	486,235	478,572	449,362	14,204	4,808	22,677	22,677	11,387	9,775	634,171
May 1974	33	39,434	551,903	550,613	523,126	1,262	272	27,518	27,518	13,886	6,651	773,473
June 1974	55	339,550	2,640,146	2,629,864	2,493,846	20,592	3,563	125,710	125,702	62,860	39,688	3,835,011
Agricultural products and services												
Total	171	693,472	4,971,284	4,947,160	4,530,340	54,533	11,950	386,415	386,414	193,446	71,713	11,995,501
July 1973	9	2,433	4,031	3,990	2,617	258	147	1,156	1,156	581	319	33,625
August 1973	7	1,304	14,653	14,630	12,267	1,407	173	979	979	489	109	15,601
September 1973	12	6,335	51,012	50,969	45,938	2,255	1,696	2,822	2,822	1,411	730	53,751
October 1973	5	2,227	5,757	5,663	3,674	871	645	1,212	1,212	606	166	15,630
November 1973	7	2,197	9,768	9,768	8,004	248	80	1,516	1,516	758	25	13,230
December 1973	32	157,911	568,404	566,680	428,002	14,880	1,836	125,525	125,525	62,770	3,231	3,938,695
January 1974	14	15,932	123,147	122,304	109,120	3,873	1,822	10,154	10,154	5,077	2,830	156,351
February 1974	12	4,927	20,175	20,166	14,420	1,491	749	4,265	4,265	2,133	559	81,035
March 1974	14	90,132	557,336	550,975	484,883	3,394	770	69,060	69,059	34,584	10,484	2,515,382
April 1974	15	33,942	444,473	440,825	421,203	5,411	888	17,860	17,860	8,973	7,596	585,209
May 1974	14	38,464	544,058	542,843	516,119	1,073	212	26,865	26,865	13,559	6,559	763,646
June 1974	30	337,669	2,628,469	2,618,348	2,484,093	19,373	2,930	125,003	125,003	62,505	39,106	3,823,346
Manufactured Products												
Total	3,732	4,997,791	11,128,986	10,935,812	7,743,348	709,691	432,043	2,677,164	2,677,023	1,342,814	548,316	31,870,510
July 1973	163	52,376	136,151	134,650	93,184	10,898	6,472	32,096	32,094	16,048	5,359	462,742
August 1973	100	40,263	103,082	102,322	62,163	12,915	8,970	28,004	28,004	14,006	3,497	302,157
September 1973	190	100,391	328,441	324,980	265,511	18,277	11,165	44,904	44,896	22,467	11,111	912,125
October 1973	205	210,123	473,433	469,118	305,104	61,471	34,558	106,885	106,885	53,097	17,475	1,598,867
November 1973	109	118,916	283,167	281,831	187,811	13,640	4,591	81,718	81,718	40,946	19,887	743,194
December 1973	1,031	1,825,529	3,980,948	3,897,915	2,776,122	227,614	140,211	977,482	977,452	490,551	211,373	11,177,239
January 1974	690	1,765,413	3,947,252	3,868,728	2,814,403	256,569	163,481	876,435	876,434	440,712	163,577	9,914,519
February 1974	183	225,708	331,114	327,924	155,882	15,777	9,208	159,459	159,445	79,741	38,688	2,793,048
March 1974	302	295,119	399,050	390,453	215,265	29,400	19,706	154,533	154,503	77,248	25,699	1,392,721
April 1974	233	154,956	512,926	510,637	387,127	21,098	8,155	104,738	104,735	52,465	26,257	1,349,824
May 1974	165	68,277	163,259	161,977	111,810	11,377	5,807	40,164	40,163	20,208	8,948	371,390
June 1974	361	140,718	470,163	465,277	368,965	30,657	19,617	70,745	70,693	35,325	16,443	852,686

Footnotes at end of table.

ALL ACTIVE DISC RETURNS

Table 19.—Assets, Receipts, Deductions, Income, Distributions and Gross Receipts of the DISC, by Selected Major Product or Service and by Month Accounting Period Ended—Continued

(Money amounts are in thousands of dollars)

Selected major product or service and month accounting period ended	Number of returns	Total assets	Total qualified export receipts and non-qualified receipts	Qualified export receipts from the sale of export property	Cost of sales and operations	Total export promotion and other expenses	Export promotion expenses	Net income	Tax deferred income and income taxable to stockholders	Total amount deemed distributed	Total amount actually distributed	Gross receipts of the DISC from all sources
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Manufactured Products—Continued												
Food and kindred products												
Total	183	104,610	628,279	624,358	528,141	28,505	16,103	71,686	71,669	36,020	14,924	1,129,375
July 1973	10	7,560	36,722	35,959	30,077	2,852	2,447	3,793	3,793	1,897	490	58,099
August 1973	3	2,667	10,195	10,195	6,088	3,294	2,883	814	814	407	—	17,310
September 1973	9	4,285	81,746	81,635	76,787	2,283	919	2,676	2,676	1,338	419	86,433
October 1973	14	8,489	29,300	29,219	20,298	1,318	169	7,684	7,684	3,849	1,153	199,333
November 1973	10	14,800	100,345	100,167	87,045	950	109	12,354	12,354	6,250	2,993	105,054
December 1973	43	17,604	88,112	86,851	70,804	7,086	4,267	10,222	10,222	5,136	2,836	199,069
January 1974	23	13,936	44,681	44,113	34,897	3,080	2,117	6,704	6,704	3,355	785	73,355
February 1974	9	5,388	10,048	9,985	5,156	1,107	363	3,786	3,772	1,887	158	41,538
March 1974	21	8,003	42,581	42,442	35,729	1,540	1,116	5,342	5,342	2,691	1,839	75,946
April 1974	18	12,174	114,978	114,850	103,226	2,413	752	9,359	9,358	4,702	1,493	169,190
May 1974	9	5,491	8,197	8,129	3,681	195	74	4,321	4,321	2,192	996	27,951
June 1974	14	4,214	61,373	60,812	54,354	2,387	889	4,631	4,630	2,317	1,763	76,097
Textile mill products												
Total	152	72,677	223,350	221,969	171,796	17,082	10,819	34,484	34,483	17,274	7,949	539,193
July 1973	8	2,198	8,573	8,547	7,279	607	295	687	687	344	136	8,573
August 1973 .....	..	..	..	..	..	..	..	..	..	..	..	..
September 1973	16	4,441	7,303	7,279	2,318	311	120	4,674	4,673	2,336	1,222	120,247
October 1973 .....	..	..	..	..	..	..	..	..	..	..	..	..
November 1973	7	3,315	9,958	9,784	6,834	368	302	2,756	2,756	1,380	780	25,706
December 1973	39	36,914	108,253	107,609	83,989	8,346	5,239	15,918	15,918	7,983	3,864	222,417
January 1974	17	3,826	21,768	21,681	19,173	805	538	1,790	1,790	900	194	29,758
February 1974	6	3,363	6,955	6,898	4,723	923	639	1,310	1,310	655	190	12,712
March 1974	16	4,479	15,963	15,942	10,961	2,067	1,582	2,935	2,935	1,468	1,142	58,351
April 1974	8	3,055	7,141	7,140	5,297	591	340	1,264	1,264	632	162	7,141
May 1974	8	1,007	4,798	4,773	3,442	673	383	683	683	342	34	7,324
June 1974	20	9,208	31,550	31,231	27,209	2,285	1,326	2,056	2,056	1,029	169	41,625
Lumber and wood products, except furniture												
Total	172	278,009	687,340	674,833	489,738	26,450	6,163	171,301	171,301	85,551	20,061	1,913,781
July 1973 .....	..	..	..	..	..	..	..	..	..	..	..	..
August 1973 .....	..	..	..	..	..	..	..	..	..	..	..	..
September 1973	8	4,134	25,717	23,659	21,139	723	144	3,856	3,856	1,928	1,394	220,071
October 1973	10	10,945	19,760	19,700	12,449	427	84	6,884	6,884	3,442	1,426	30,008
November 1973	5	9,429	20,527	20,526	12,748	108	—	7,671	7,671	3,835	924	32,096
December 1973	38	67,366	241,057	237,149	193,879	15,643	1,174	31,535	31,535	15,781	1,694	436,293
January 1974	34	24,587	141,538	140,950	122,061	4,008	2,791	15,469	15,469	7,798	2,975	190,018
February 1974	11	5,124	32,194	31,795	26,607	2,044	834	3,544	3,544	1,772	1,343	38,553
March 1974	12	123,272	82,235	77,265	6,696	575	86	74,962	74,962	37,482	2,363	492,324
April 1974	19	20,225	66,352	66,102	47,151	627	372	18,574	18,574	9,288	5,657	385,532
May 1974	9	4,926	25,350	25,243	21,009	335	20	4,006	4,006	2,014	643	26,040
June 1974	19	6,410	27,325	27,177	22,039	1,358	472	4,077	4,077	1,849	1,354	57,562
Chemicals and allied products												
Total	347	981,358	2,118,995	2,094,135	1,408,478	164,607	82,168	545,940	545,938	274,788	95,687	4,198,100
July 1973	14	5,035	19,178	19,175	13,229	1,999	161	3,950	3,950	1,975	405	30,072
August 1973	6	3,649	9,606	9,522	6,639	1,159	484	1,809	1,809	904	124	11,780
September 1973	18	3,400	4,904	4,872	2,955	405	368	1,555	1,555	778	98	12,012
October 1973	20	7,883	24,261	24,102	17,251	1,028	739	5,981	5,981	2,991	2,945	41,200
November 1973	7	3,186	5,438	5,420	2,681	309	149	2,448	2,448	1,224	427	27,829
December 1973	110	288,701	701,857	692,537	491,832	52,177	39,709	157,848	157,848	79,377	28,151	1,396,766
January 1974	76	586,488	1,070,179	1,056,449	655,847	94,028	32,021	320,304	320,304	161,462	56,398	2,153,260
February 1974	11	12,087	32,867	32,502	23,959	2,101	1,003	6,807	6,807	3,404	150	39,114
March 1974	18	13,852	19,728	19,621	8,336	2,009	1,519	9,388	9,388	4,695	3,928	102,494
April 1974	13	22,195	105,833	105,674	89,728	3,331	2,351	12,774	12,774	6,387	927	173,472
May 1974	12	8,155	21,626	21,612	13,561	1,563	1,139	6,502	6,502	3,303	760	65,109
June 1974	42	26,725	103,519	102,648	82,459	4,497	2,525	16,575	16,573	8,289	1,374	144,992

Footnotes at end of table

ALL ACTIVE DISC RETURNS

Table 19.—Assets, Receipts, Deductions, Income, Distributions and Gross Receipts of the DISC, by Selected Major Product or Service and by Month Accounting Period Ended—Continued

[Money amounts are in thousands of dollars]

Selected major product or service and month accounting period ended	Number of returns	Total assets	Total qualified export receipts and non-qualified receipts	Qualified export receipts from the sale of export property	Cost of sales and operations	Total export promotion and other expenses	Export promotion expenses	Net income	Tax deferred income and income taxable to stockholders	Total amount deemed distributed	Total amount actually distributed	Gross receipts of the DISC from all sources
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Manufactured Products—Continued												
Primary metal products												
Total	127	97,368	406,697	404,781	310,053	26,314	7,130	70,333	70,333	35,181	18,770	995,795
July 1973	3	467	1,900	1,900	1,538	8	1	354	354	177	—	5,751
August 1973	3	1,262	3,202	3,202	1,567	404	204	1,231	1,231	616	—	69,654
September 1973	6	6,097	37,411	37,384	35,158	300	117	1,953	1,953	976	851	41,981
October 1973	7	1,499	12,269	12,259	10,136	1,247	283	886	886	443	100	34,511
November 1973	5	1,307	5,227	5,116	4,064	549	446	614	614	307	65	9,282
December 1973	37	28,323	141,554	141,180	111,133	8,927	3,049	21,494	21,494	10,748	5,128	342,181
January 1974	22	12,843	33,496	33,004	19,322	2,318	800	11,857	11,857	5,934	3,518	172,464
February 1974	4	3,001	25,274	25,221	22,949	503	451	1,824	1,824	912	906	25,274
March 1974	8	24,452	28,293	28,170	6,842	3,352	1,529	18,098	18,098	9,049	4,883	129,742
April 1974	9	9,725	84,516	84,161	70,677	8,207	83	5,632	5,632	2,816	1,199	84,971
May 1974	10	4,567	16,438	16,401	13,120	151	7	3,167	3,167	1,590	1,354	27,704
June 1974	13	3,825	17,117	16,784	13,547	347	159	3,222	3,222	1,612	765	52,280
Fabricated metal products, except ordnance, machinery, and transportation equipment												
Total	288	116,553	285,171	282,738	203,795	20,824	14,645	60,587	60,577	30,323	15,441	683,801
July 1973	8	1,865	3,087	3,087	1,816	161	103	1,109	1,109	555	129	10,737
August 1973	11	3,509	5,915	5,876	2,763	309	154	2,843	2,843	1,425	873	26,947
September 1973	17	5,896	26,108	26,069	22,380	1,088	401	2,640	2,640	1,322	357	39,881
October 1973	14	6,659	10,690	10,675	5,630	2,655	978	2,430	2,430	1,215	121	23,683
November 1973	6	3,406	9,457	9,419	8,496	72	61	888	888	444	68	11,993
December 1973	82	36,090	108,623	107,593	83,855	6,330	4,612	18,446	18,436	9,236	6,104	170,313
January 1974	59	38,707	76,764	75,803	47,190	7,436	6,213	22,140	22,140	11,074	6,252	290,443
February 1974	16	2,485	4,182	4,142	3,056	114	88	1,012	1,012	507	159	20,339
March 1974	28	8,454	15,192	15,003	8,735	1,151	937	5,306	5,306	2,655	1,012	44,153
April 1974	14	3,230	8,191	8,134	6,427	400	344	1,363	1,363	683	105	19,398
May 1974	8	1,152	4,312	4,306	3,428	433	349	451	451	226	155	4,996
June 1974	25	5,099	12,651	12,630	10,019	675	406	1,958	1,958	983	105	20,920
Machinery, except electrical												
Total	685	769,537	1,275,985	1,258,308	714,452	78,923	56,691	482,795	482,780	241,730	135,571	6,243,704
July 1973	32	10,994	18,413	18,338	9,531	1,521	1,088	7,365	7,364	3,682	662	119,834
August 1973	16	6,027	27,292	27,052	21,705	2,758	1,603	2,828	2,828	1,414	185	32,965
September 1973	33	7,090	18,929	18,733	12,530	2,327	1,726	4,075	4,068	2,035	701	32,669
October 1973	39	44,877	76,798	74,875	45,369	11,998	9,094	19,431	19,431	9,362	3,862	244,515
November 1973	18	26,503	27,521	27,020	6,617	1,128	378	19,776	19,776	9,889	5,143	306,270
December 1973	181	269,704	418,920	410,779	206,786	20,889	14,345	191,292	191,287	95,999	57,719	2,470,693
January 1974	134	217,466	427,499	423,316	277,776	26,303	20,810	123,419	123,419	61,988	34,175	1,471,296
February 1974	41	83,475	82,208	81,414	21,006	1,296	692	59,905	59,905	29,954	16,483	1,027,764
March 1974	64	24,188	61,598	61,173	49,545	3,664	2,202	8,490	8,489	4,260	2,532	105,824
April 1974	38	55,146	55,459	54,825	16,047	665	441	38,751	38,750	19,397	12,124	332,626
May 1974	29	9,765	20,881	20,677	16,365	2,387	1,265	2,131	2,131	1,071	584	35,092
June 1974	60	14,303	40,467	40,106	31,173	3,986	3,045	5,332	5,332	2,680	1,401	64,155
Electrical machinery, equipment, and supplies												
Total	587	490,258	888,269	855,749	564,864	67,953	50,029	255,744	255,743	128,407	59,606	2,780,738
July 1973	41	8,224	16,112	16,030	7,839	1,025	677	7,270	7,269	3,635	2,092	98,512
August 1973	24	9,375	16,302	16,204	8,592	861	424	6,859	6,859	3,430	636	67,072
September 1973	30	31,886	38,914	38,659	29,005	2,857	2,100	7,058	7,058	3,529	904	66,521
October 1973	39	54,714	123,482	121,818	92,545	13,532	11,937	17,405	17,405	8,703	1,438	176,472
November 1973	17	3,800	13,282	13,215	9,268	1,117	892	2,898	2,898	1,454	471	24,067
December 1973	144	197,666	402,142	377,888	259,893	21,858	18,229	120,485	120,485	60,699	29,544	1,275,985
January 1974	111	85,037	111,181	107,730	47,319	8,302	5,757	55,713	55,713	27,887	13,839	682,076
February 1974	25	9,607	20,877	20,844	12,443	2,036	896	6,398	6,398	3,199	1,381	63,369
March 1974	48	51,958	45,365	44,137	29,273	4,649	1,857	11,443	11,443	5,724	4,075	116,330
April 1974	34	9,694	23,276	22,860	15,656	1,816	1,434	5,804	5,804	2,930	1,991	51,043
May 1974	27	7,833	22,187	22,006	15,822	3,135	1,162	3,230	3,230	1,616	549	31,848
June 1974	47	20,465	55,150	54,557	37,210	6,773	4,663	11,181	11,181	5,600	2,687	127,442

Footnotes at end of table.

ALL ACTIVE DISC RETURNS

Table 19.—Assets, Receipts, Deductions, Income, Distributions and Gross Receipts of the DISC, by Selected Major Product or Service and by Month Accounting Period Ended—Continued

(Money amounts are in thousands of dollars)

Selected major product or service and month accounting period ended	Number of returns	Total assets	Total qualified export receipts and non-qualified receipts	Qualified export receipts from the sale of export property	Cost of sales and operations	Total export promotion and other expenses	Export promotion expenses	Net income	Tax deferred income and income taxable to stockholders	Total amount deemed distributed	Total amount actually distributed	Gross receipts of the DISC from all sources
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Manufactured Products—Continued												
Transportation equipment												
Total	262	1,123,277	2,427,273	2,367,557	1,764,320	127,980	107,381	535,069	535,064	268,518	107,479	8,682,771
July 1973	10	7,472	9,209	8,744	5,368	1,585	880	2,256	2,256	1,128	660	44,794
August 1973	8	5,577	7,850	7,678	1,176	138	36	6,536	6,536	3,268	1,015	47,127
September 1973	17	20,689	41,333	41,046	23,802	5,224	3,177	12,307	12,307	6,153	4,089	241,371
October 1973	13	31,083	33,677	33,445	2,409	144	54	31,124	31,124	15,562	4,487	624,654
November 1973	8	691	5,243	5,229	4,359	419	267	465	465	235	106	5,575
December 1973	71	345,972	490,287	485,173	286,673	22,145	19,727	181,553	181,549	91,126	52,403	2,457,671
January 1974	48	610,981	1,694,148	1,642,612	1,373,926	92,429	78,876	227,794	227,793	114,401	31,408	3,903,422
February 1974	14	69,945	57,694	56,973	1,632	371	96	55,692	55,692	27,846	10,057	1,099,295
March 1974	25	10,502	25,411	24,492	17,345	2,562	2,134	5,512	5,512	2,757	993	90,467
April 1974	11	2,973	6,920	6,909	4,539	286	187	2,095	2,095	1,050	350	35,364
May 1974	12	3,778	6,264	6,247	2,589	495	343	3,200	3,200	1,600	182	33,366
June 1974	25	13,615	49,217	49,009	40,503	2,182	1,603	6,535	6,534	3,391	1,750	99,664
Professional, scientific and controlling instruments; photographic and optical goods; watches and clocks												
Total	218	369,131	712,291	690,574	518,856	22,311	11,969	171,140	171,139	85,829	16,383	1,300,750
July 1973	9	946	1,813	1,813	1,011	177	162	625	625	312	102	4,685
August 1973	7	921	1,489	1,484	786	61	37	642	642	321	81	5,498
September 1973	9	2,106	5,549	5,549	3,735	383	304	1,431	1,431	715	309	9,217
October 1973	19	18,971	20,816	20,763	11,033	6,140	1,002	3,643	3,643	1,822	580	75,429
November 1973	4	43,270	38,086	37,859	12,861	173	140	25,052	25,052	12,526	5,067	143,911
December 1973	60	246,996	562,836	542,388	441,364	8,881	6,061	112,591	112,591	56,353	3,883	754,207
January 1974	38	18,382	31,167	30,897	18,579	2,412	1,777	10,176	10,176	5,264	2,512	111,605
February 1974	9	981	2,228	2,225	1,460	208	161	560	560	280	56	8,165
March 1974	15	2,608	5,557	5,530	3,383	525	380	1,649	1,649	833	237	29,835
April 1974	22	8,391	17,772	17,723	13,100	1,086	476	3,585	3,584	1,807	334	47,125
May 1974	7	15,388	15,429	14,937	5,524	1,079	579	8,843	8,843	4,422	2,729	81,231
June 1974	19	10,171	9,548	9,406	6,020	1,185	890	2,343	2,343	1,173	494	29,842

**Data deleted because of the number of returns on which they were based. Deleted data are included in the appropriate totals.

NOTE: See text for "Explanation of Terms" and "Description of the Sample and Limitations of the Data."

ALL ACTIVE FULL YEAR DISC RETURNS

Table 20.—Assets, Receipts, Income, and Gross Receipts of the DISC and Related Persons for Current and First-Preceding Year, by Selected Product or Service

[Money amounts are in thousands of dollars]

Selected product or service	Number of returns	Total assets	Tax deferred income and income taxable to stockholders	Gross receipts of the DISC from all sources	Gross receipts of the DISC and related U.S. persons derived outside the U.S.		
					Returns with 1st-preceding year receipts		
					Total amount ¹	Number of returns	Current year receipts
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
All products and services	3,479	5,693,506	3,035,782	42,621,285	49,860,670	1,801	37,279,049
Nonmanufactured products and services	333	839,476	451,282	11,842,652	15,061,055	124	11,248,995
Agricultural products and services	141	663,571	368,714	10,963,959	14,084,496	68	10,566,702
Export management services	5	570	525	66,117	21,384	—	—
Fishing products and services	15	5,754	6,440	42,679	42,041	10	35,037
Metal mining, except iron ores, products and services	14	26,524	10,104	194,539	280,668	8	184,808
Coal mining products and services	9	37,119	17,689	274,030	278,468	**	251,542
Crude petroleum and natural gas products and services	9	11,074	9,328	67,231	67,727	5	20,399
Other nonmetallic minerals products and services	7	7,476	2,648	34,343	35,430	4	28,140
Engineering, and architectural services	20	15,037	6,699	112,042	124,155	9	104,276
Finance, insurance, and real estate	7	61,223	25,118	37,384	77,173	**	40,142
Motion picture distribution	4	1,480	389	3,911	3,900	**	3,360
Miscellaneous nonmanufactured products and services	102	9,648	3,628	46,417	45,612	10	14,587
Manufactured products	3,146	4,854,030	2,584,500	30,778,632	34,799,615	1,677	26,030,054
Ordnance and accessories	15	7,159	5,595	54,854	57,031	7	40,611
Sighting, fire control equipment and small arms	5	2,369	2,041	15,992	15,344	**	678
Ordnance and accessories, not elsewhere classified	10	4,790	3,554	38,862	41,687	**	39,934
Food and kindred products	147	90,540	61,431	956,851	1,027,148	85	600,645
Meat and dairy products	34	19,559	14,645	230,759	198,552	17	76,960
Canned and preserved fruits, vegetables and sea foods	29	15,322	12,206	138,332	130,492	18	84,896
Grain mill products	17	19,769	16,425	316,913	437,044	10	249,945
Sugar, confectionery and related products	7	2,267	2,250	16,753	16,690	**	16,341
Beverages	13	11,330	5,238	36,678	46,818	8	40,556
Miscellaneous food and kindred products	47	22,293	10,665	217,416	197,193	26	131,947
Tobacco manufactures	14	33,047	20,778	216,555	242,252	9	221,232
Cigarettes	6	27,020	17,405	181,792	208,254	6	208,254
Cigars, tobacco and snuff	5	4,615	2,738	17,361	16,475	**	189
Tobacco stemming and redrying	3	1,411	635	17,401	17,523	**	12,789
Textile mill products	115	64,099	29,413	441,575	401,060	52	232,903
Broad woven fabric mills, cotton	15	22,029	8,257	148,813	115,496	7	68,604
Broad woven fabric mills, manmade fiber and silk	5	4,186	2,076	32,346	31,641	**	1,001
Broad woven fabric mills, wool (including dyeing and finishing)	4	2,352	1,067	39,959	39,935	**	13,050
Narrow fabrics and other smallwares mills	7	3,083	2,010	13,924	13,777	4	12,678
Floor covering mills	7	5,669	4,631	26,987	27,558	**	24,760
Yarn and thread mills	13	1,907	828	13,864	13,855	4	4,405
Miscellaneous textile goods	64	24,873	10,546	165,683	158,797	28	108,405
Apparel and other finished fabric products	51	21,913	8,650	329,470	337,152	26	86,333
Male clothing	5	1,913	1,493	28,809	17,045	**	16,664
Female clothing	5	2,538	466	10,253	10,175	**	5,825
Miscellaneous apparel and accessories	17	5,416	2,318	230,471	246,974	6	35,557
Miscellaneous fabricated textile products	24	12,047	4,373	59,937	62,958	15	28,286
Lumber and wood products, except furniture	139	249,030	154,734	1,745,450	2,178,632	74	1,701,089
Logging camps and logging contractors	70	189,101	107,026	1,313,940	1,747,533	38	1,458,951
Sawmills and planing mills	27	38,713	32,080	261,226	260,465	14	122,180
Millwork, veneer, plywood, and prefabricated structural wood products	20	11,196	9,045	75,076	74,541	12	37,925
Miscellaneous wood products	22	10,020	6,583	95,208	96,093	10	82,033
Furniture and fixtures	13	4,064	1,145	19,235	18,172	3	12,890
Paper and allied products	69	107,043	62,743	716,859	786,068	31	489,512
Pulp mills	6	24,264	20,291	160,732	161,781	**	154,028
Paper mills, except building paper mills	7	25,680	8,757	100,660	100,787	4	74,177
Paperboard mills	6	17,093	12,377	203,446	203,379	**	4,812
Converted paper and paperboard products, except containers and boxes	40	36,965	19,704	230,130	297,309	17	248,265
Paperboard containers and boxes	7	1,536	510	6,011	6,823	**	5,645
Building paper and building board mills	3	1,505	1,103	15,881	15,989	**	2,585
Printing, publishing, and allied products	69	57,505	16,666	130,084	201,157	29	174,741
Newspapers and periodicals: publishing	12	3,914	2,449	21,505	21,429	4	12,641
Books	38	37,501	10,532	63,740	130,187	18	118,024
Miscellaneous publishing and commercial printing	8	557	189	2,064	2,082	**	882
Manifold business forms	3	263	169	2,381	2,347	**	127
Greeting card publishing, binders, and bookbinding	3	1,429	941	4,315	5,503	**	5,232
Service industries for the printing trade	5	13,841	2,387	36,078	39,610	**	37,835

Footnotes at end of table.

ALL ACTIVE FULL YEAR DISC RETURNS

Table 20.—Assets, Receipts, Income, and Gross Receipts of the DISC and Related Persons for Current and First-Preceding Year, by Selected Product or Service—Continued

(Money amounts are in thousands of dollars)

Selected product or service	Number of returns	Total assets	Tax deferred income and income taxable to stockholders	Gross receipts of the DISC from all sources	Gross receipts of the DISC and related U.S. persons derived outside the U.S.			
					Total amount	Returns with 1st-preceding year receipts		
						Number of returns	Current year receipts	1st-preceding year receipts
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Manufactured products—Continued								
Chemicals and allied products	293	967,745	534,868	4,144,972	4,724,461	169	4,201,569	2,946,645
Industrial inorganic and organic chemicals	60	351,061	186,954	1,297,193	1,389,974	40	1,291,831	935,843
Plastics materials and synthetic resins, rubber, and other fibers except glass	59	227,620	140,514	1,401,803	1,712,508	31	1,606,745	1,101,379
Drugs	33	167,493	87,417	420,068	496,696	25	483,180	360,859
Soaps, cleaning preparations, perfumes, cosmetics, and other toilet preparations	25	9,455	6,515	56,274	211,798	11	203,704	137,680
Paints, varnishes, lacquers, enamels, and allied products	20	3,568	1,581	14,399	14,346	13	11,564	8,124
Gum, wood, and agricultural chemicals	24	105,800	60,261	471,775	423,644	14	314,180	220,195
Miscellaneous chemicals products	72	102,747	51,626	483,460	475,496	35	290,366	182,565
Petroleum refining and related products	22	51,270	32,383	325,825	328,727	9	242,885	151,475
Rubber and miscellaneous plastics products	52	31,402	18,505	240,747	335,336	32	281,653	244,684
Tires and innertubes	4	14,851	10,123	178,360	267,472	**	227,183	210,456
Fabricated rubber products, not elsewhere classified	12	5,593	3,789	25,495	29,221	**	28,235	16,370
Miscellaneous plastics products	36	10,958	4,594	36,892	38,643	18	26,234	17,857
Leather and leather products	35	15,992	5,024	171,091	169,296	17	42,078	37,708
Leather tanning and finishing	14	2,586	1,665	50,184	49,361	8	13,629	14,288
Footwear, except rubber	7	1,768	683	9,709	9,384	4	5,405	2,985
Leather goods, not elsewhere classified	14	11,638	2,676	111,198	110,551	5	23,045	20,435
Stone, clay, glass, and concrete products	34	43,529	27,405	226,803	224,783	17	193,770	132,370
Primary metal products	103	89,260	64,719	956,394	954,944	54	526,800	315,839
Blast furnaces, steel works, rolling and finishing mills	17	11,212	10,096	185,034	180,686	10	74,496	48,631
Iron and steel foundries	5	1,593	1,096	19,635	19,566	**	4,609	12,498
Primary and secondary smelting and refining of nonferrous metals	4	1,452	935	6,540	9,054	**	6,125	4,571
Rolling, drawing, and extruding of nonferrous metals	7	1,582	534	6,041	13,911	3	11,827	7,903
Nonferrous foundries	4	23,754	17,937	123,448	123,029	**	119,602	70,256
Miscellaneous primary metal products	66	49,666	34,121	615,697	608,698	33	310,141	171,980
Fabricated metal products, except ordnance, machinery, and transportation equipment	248	109,791	57,343	644,670	688,735	130	475,370	301,114
Metal cans	3	921	1,136	25,974	42,558	**	588	324
Cutlery, hand tools, and general hardware	28	5,698	4,012	39,361	38,695	11	28,325	17,288
Heating apparatus (except electric) and plumbing fixtures	22	5,140	1,785	34,465	34,287	9	27,833	17,397
Fabricated structural metal products	26	12,285	5,077	68,110	68,798	18	56,780	39,309
Screw machine products, and bolts, nuts, screws, rivets and washers	12	3,434	2,498	35,316	35,289	4	12,983	8,131
Metal stampings	17	2,204	1,342	18,265	18,746	13	16,717	9,375
Coating, engraving, and allied services	4	6,279	3,634	29,455	50,943	**	33,716	15,975
Miscellaneous fabricated wire products	14	7,430	3,365	36,068	36,378	8	28,669	17,510
Miscellaneous fabricated metal products	122	66,399	34,495	357,656	363,041	63	269,760	175,806
Machinery, except electrical	584	750,829	472,175	6,103,242	6,887,185	347	4,519,306	3,333,494
Engines and turbines	11	93,377	86,681	1,105,095	1,266,337	5	1,252,255	958,510
Farm machinery and equipment	30	33,446	18,720	340,201	392,798	13	265,049	158,586
Construction, mining, and materials handling machinery and equipment	108	273,317	158,000	2,300,727	2,745,664	68	1,168,405	831,712
Metalworking machinery and equipment	48	26,645	12,721	173,412	190,879	29	110,160	76,455
Special industry machinery, except metalworking machinery	177	99,203	59,775	818,577	821,178	110	446,064	355,027
General industrial machinery and equipment	70	33,007	14,959	155,216	183,353	34	146,847	102,667
Office, computing, and accounting machines	20	110,693	80,133	760,695	809,945	14	698,923	544,241
Service industry machines	10	1,235	730	14,311	14,312	4	8,409	6,707
Miscellaneous machinery, except electrical	110	79,907	40,456	435,008	462,718	70	423,193	299,590

Footnotes at end of table.

ALL ACTIVE FULL YEAR DISC RETURNS

Table 20.—Assets, Receipts, Income, and Gross Receipts of the DISC and Related Persons for Current and First-Preceding Year, by Selected Product or Service—Continued

(Money amounts are in thousands of dollars)

Selected product or service	Number of returns	Total assets	Tax deferred income and income taxable to stockholders	Gross receipts of the DISC from all sources	Gross receipts of the DISC and related U.S. persons derived outside the U.S.			
					Total amount	Returns with 1st-preceding year receipts		
						Number of returns	Current year receipts	1st-preceding year receipts
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Manufactured products—Continued								
Electrical machinery, equipment, and supplies	505	481,446	249,618	2,714,901	2,898,429	253	1,753,079	1,153,433
Electric transmission and distribution equipment	14	82,801	60,973	550,544	550,520	11	546,338	333,670
Electrical industrial apparatus	40	17,109	7,364	91,945	85,519	23	68,228	45,564
Household appliances	23	32,760	15,899	188,616	210,779	13	152,672	128,553
Electric lighting and wiring equipment	16	4,611	2,359	24,402	24,219	9	17,271	7,152
Radio and television receiving sets, except communication types	7	21,042	14,161	166,462	166,060	3	98,391	67,753
Communication equipment	42	25,963	16,918	159,721	178,182	18	74,717	53,069
Electronic components and accessories	203	160,653	84,909	956,523	1,020,159	103	572,677	382,480
Miscellaneous electrical machinery, equipment, and supplies	160	136,508	47,036	576,688	662,991	73	222,786	135,193
Transportation equipment	233	1,107,707	521,061	8,461,620	10,062,862	133	8,483,258	6,399,382
Motor vehicles and motor vehicle equipment	105	552,941	280,667	5,134,567	6,252,308	64	5,429,890	4,106,431
Aircraft and parts	83	331,506	160,790	2,128,633	2,541,428	44	1,809,553	1,222,412
Ship and boat building and repairing	15	2,392	1,713	38,767	36,526	10	21,783	14,749
Railroad equipment	7	1,074	373	7,773	8,192	3	2,614	2,059
Miscellaneous transportation equipment	23	219,793	77,518	1,151,880	1,224,409	12	1,219,419	1,053,731
Professional, scientific, and controlling instruments; photographic and optical goods; watches and clocks	181	363,864	168,534	1,276,893	1,341,614	100	1,143,104	857,427
Engineering, laboratory, scientific and research instruments and associated equipment	54	66,789	34,189	288,200	315,423	31	213,883	176,972
Instruments for measuring physical characteristics	47	55,775	19,016	213,201	223,335	26	186,264	131,747
Optical instruments and lenses	5	1,950	597	4,182	4,039	**	3,778	1,452
Surgical, medical, and dental instruments and supplies	50	24,138	13,367	118,422	123,757	27	81,593	54,258
Ophthalmic goods	6	2,985	1,824	43,239	47,805	**	47,182	37,560
Photographic equipment and supplies, watches and clocks	19	212,228	99,543	609,648	627,256	10	610,405	455,437
Miscellaneous manufactured products	224	206,796	71,710	900,541	934,573	100	607,224	455,808
Jewelry, silverware, and plated ware	8	3,098	1,599	24,941	23,905	**	1,909	1,314
Musical instruments	11	5,326	2,104	24,678	25,106	5	22,736	13,535
Toys, amusement, sporting athletic goods	36	38,627	13,032	154,705	153,891	16	106,164	140,425
Pens, pencils, and other office and artists' materials	5	4,593	2,675	29,806	29,674	**	28,535	22,868
Costume jewelry, novelties, buttons, and miscellaneous notions, except precious metals	6	931	222	2,442	2,436	**	52	438
Miscellaneous manufactured products	158	154,221	52,078	663,968	699,560	74	447,828	277,228

**Data deleted because of the number of returns on which they were based. Deleted data are included in the appropriate totals.

NOTE: See text for "Explanation of Terms" and "Description of the Sample and Limitations of the Data."

ALL ACTIVE FULL YEAR DISC RETURNS

Table 21.—Assets, Receipts, Income, and Gross Receipts of the DISC and Related Persons for Current and First-Preceding Year, by Selected Major Product or Service and by Month Accounting Period Ended

(Money amounts are in thousands of dollars)

(B)(1)

Selected major product or service and month accounting period ended	Number of returns	Total assets	Tax deferred income and income taxable to stockholders	Gross receipts of the DISC from all sources	Gross receipts of the DISC and related U.S. persons derived outside the U.S.			
					Total amount	Returns with 1st-preceding year receipts		
						Number of returns	Current year receipts	1st-preceding year receipts
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
All Products and Services								
Total	3,479	5,693,506	3,035,782	42,621,285	49,860,670	1,801	37,279,049	24,830,816
July 1973	139	52,408	30,994	471,194	488,304	48	206,978	146,692
August 1973	75	38,552	26,207	293,438	318,787	16	47,389	26,904
September 1973	172	101,056	41,177	830,963	1,031,755	56	169,071	106,389
October 1973	167	194,038	96,594	1,518,829	1,514,197	70	171,863	90,659
November 1973	102	109,830	76,570	683,440	699,812	41	494,657	378,085
December 1973	1,015	2,027,424	1,116,744	15,376,034	15,621,730	546	11,000,332	7,886,686
January 1974	632	1,828,670	888,840	10,149,029	12,000,818	390	10,237,150	7,432,840
February 1974	181	219,308	154,491	2,732,374	3,142,048	98	1,401,550	1,128,681
March 1974	290	381,711	240,734	3,501,963	4,371,461	160	3,851,306	1,742,465
April 1974	214	185,483	120,908	1,903,842	2,203,706	124	1,990,031	1,198,349
May 1974	151	100,458	64,853	1,101,210	4,213,376	79	3,913,975	2,486,701
June 1974	341	454,568	177,670	4,058,969	4,254,676	173	3,794,747	2,206,366
Nonmanufactured Products and Services								
Total	333	839,476	451,282	11,842,652	15,061,055	124	11,248,995	6,155,910
July 1973	11	2,963	839	27,811	27,775	**	198	45
August 1973	8	2,639	1,044	21,765	21,536	—	—	—
September 1973	16	6,939	2,907	55,970	63,412	6	58,191	37,392
October 1973	17	2,767	1,562	19,758	19,698	3	1,041	410
November 1973	13	2,680	1,713	16,945	17,409	**	8,775	7,685
December 1973	88	229,487	156,529	4,368,154	3,512,143	28	691,120	443,192
January 1974	42	83,846	26,244	385,707	455,395	19	304,250	206,770
February 1974	24	9,011	7,205	107,723	125,746	13	76,008	38,523
March 1974	28	93,322	91,516	2,187,922	2,874,186	14	2,552,054	986,909
April 1974	25	41,905	22,642	632,614	623,054	10	570,521	260,862
May 1974	22	38,420	26,426	753,185	3,868,066	11	3,680,696	2,299,485
June 1974	39	325,500	112,654	3,265,097	3,452,635	17	3,306,141	1,874,639
Agricultural products and services								
Total	141	663,571	368,714	10,963,959	14,084,496	68	10,566,702	5,652,984
July 1973	6	2,059	745	19,594	19,568	—	—	—
August 1973	5	1,254	930	14,338	14,172	—	—	—
September 1973	10	6,260	2,752	53,527	60,969	5	56,121	34,809
October 1973	5	2,227	1,212	15,630	15,571	—	—	—
November 1973	6	2,111	1,504	13,142	13,606	**	5,374	4,896
December 1973	30	157,780	125,485	3,938,581	3,005,278	12	226,468	105,933
January 1974	10	15,840	10,080	155,304	204,304	**	200,326	117,372
February 1974	11	4,839	4,184	80,580	98,550	8	59,909	26,042
March 1974	12	75,990	65,831	2,088,068	2,774,918	8	2,508,149	962,564
April 1974	13	33,623	17,825	583,652	572,997	**	538,180	238,779
May 1974	11	37,879	26,183	747,894	3,863,376	8	3,676,318	2,296,679
June 1974	22	323,709	111,985	3,253,649	3,441,187	11	3,295,858	1,865,909
Manufactured Products								
Total	3,146	4,854,030	2,584,500	30,778,632	34,799,615	1,677	26,030,054	18,674,906
July 1973	128	49,446	30,155	443,382	460,529	47	206,780	146,647
August 1973	67	35,913	25,163	271,672	297,251	16	47,389	26,904
September 1973	156	94,116	38,270	774,993	968,343	50	110,880	68,997
October 1973	150	191,271	95,031	1,499,072	1,494,498	67	170,822	90,249
November 1973	89	107,150	74,857	666,495	682,402	39	485,882	370,401
December 1973	927	1,797,937	960,215	11,007,880	12,109,587	518	10,309,212	7,443,494
January 1974	590	1,744,824	862,596	9,763,322	11,545,423	371	9,932,900	7,226,070
February 1974	157	210,298	147,286	2,624,651	3,016,302	85	1,325,542	1,090,158
March 1974	262	288,389	149,218	1,314,042	1,497,275	146	1,299,253	755,557
April 1974	189	143,579	98,266	1,271,228	1,580,652	114	1,419,510	937,487
May 1974	129	62,038	38,427	348,024	345,311	68	233,279	187,215
June 1974	302	129,069	65,017	793,872	802,041	156	488,606	331,728

Footnotes at end of table

ALL ACTIVE FULL YEAR DISC RETURNS

Table 21.—Assets, Receipts, Income, and Gross Receipts of the DISC and Related Persons for Current and First-Preceding Year, by Selected Major Product or Service and by Month Accounting Period Ended—Continued

[Money amounts are in thousands of dollars]

Selected major product or service and month accounting period ended	Number of returns	Total assets	Tax deferred income and income taxable to stockholders	Gross receipts of the DISC from all sources	Gross receipts of the DISC and related U.S. persons derived outside the U.S.			
					Total amount	Returns with 1st-preceding year receipts		
						Number of returns	Current year receipts	1st-preceding year receipts
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Manufactured Products—Continued								
Food and kindred products								
Total	147	90,540	61,431	956,851	1,027,148	85	600,645	447,557
July 1973	9	7,526	3,779	57,710	55,743	5	30,391	22,077
August 1973 .....	..	..	..	..	..	..	..	..
September 1973	8	4,258	2,652	85,946	143,994	..	3,976	3,185
October 1973	9	6,564	5,800	159,397	147,877	3	12,287	3,589
November 1973 .....	..	..	..	..	..	..	..	..
December 1973	37	16,708	9,557	184,852	270,389	25	248,310	175,812
January 1974	21	13,854	6,636	71,918	69,520	10	49,029	33,714
February 1974	8	5,206	3,686	39,512	39,384	5	31,586	55,887
March 1974	19	7,586	4,933	66,220	54,478	13	46,509	27,797
April 1974	11	10,584	7,956	138,119	88,216	..	84,035	40,918
May 1974	6	5,202	4,048	23,992	23,894	3	21,183	39,808
June 1974	12	3,845	4,266	70,662	93,522	7	55,520	30,115
Textile mill products								
Total	115	64,099	29,413	441,575	401,060	52	232,903	147,228
July 1973	7	2,192	681	8,400	8,374	3	5,397	2,019
August 1973 .....	..	..	..	..	..	..	..	..
September 1973	8	1,867	1,504	42,859	42,463	..	4,519	2,463
October 1973	3	356	256	2,900	2,900	3	2,900	3,391
November 1973	4	3,020	2,614	24,674	29,374	..	27,061	15,822
December 1973	35	36,751	15,866	222,034	188,509	14	102,861	71,175
January 1974	13	2,994	1,330	23,484	23,406	6	19,958	10,835
February 1974	4	3,177	1,156	12,508	12,391	..	10,090	5,559
March 1974	16	4,479	2,935	58,351	47,842	4	26,836	16,620
April 1974	5	1,691	812	4,385	4,360	..	2,836	990
May 1974	3	733	475	4,188	4,151	3	4,151	1,752
June 1974	17	6,839	1,784	37,792	37,289	10	26,295	16,601
Lumber and wood products, except furniture								
Total	139	249,030	154,734	1,745,450	2,178,632	74	1,701,089	967,161
July 1973 .....	..	..	..	..	..	..	..	..
August 1973	3	753	340	1,977	1,972	..	..	..
September 1973	6	2,092	1,793	174,045	202,751	..	408	802
October 1973	5	511	221	3,240	3,240	..	2,532	791
November 1973 .....	..	..	..	..	..	..	..	..
December 1973	29	57,138	26,617	372,477	387,632	17	272,764	146,454
January 1974	30	24,131	15,024	182,983	182,293	18	100,646	38,068
February 1974	8	3,095	2,980	30,631	38,908	4	31,946	17,593
March 1974	12	123,272	74,962	492,324	540,655	6	524,805	249,415
April 1974	17	19,892	18,372	383,078	717,250	12	700,362	466,871
May 1974	9	4,926	4,006	26,040	25,678	4	8,550	8,952
June 1974	15	3,943	2,904	46,276	45,875	7	30,929	21,148
Chemicals and allied products								
Total	293	967,745	534,868	4,144,972	4,724,461	169	4,201,569	2,946,645
July 1973	8	4,541	3,103	27,178	27,326	4	13,009	8,019
August 1973	4	2,230	789	6,897	6,818	..	4,063	1,543
September 1973	14	3,217	1,445	10,212	16,898	6	15,883	12,815
October 1973	13	6,990	4,825	38,152	38,740	..	38,372	20,515
November 1973	6	3,156	2,427	27,784	27,634	..	621	251
December 1973	100	285,119	153,194	1,381,243	1,514,652	59	1,380,931	1,008,358
January 1974	70	584,509	319,651	2,147,555	2,428,058	45	2,257,244	1,518,299
February 1974	10	11,420	6,438	37,952	38,823	5	34,123	86,781
March 1974	15	13,267	8,611	100,149	247,918	10	240,392	155,672
April 1974	9	21,578	12,384	167,245	187,615	3	125,642	81,377
May 1974	10	7,691	6,242	63,538	64,570	5	12,176	8,401
June 1974	34	24,028	15,759	137,067	125,410	16	79,112	44,614

Footnotes at end of table.

ALL ACTIVE FULL YEAR DISC RETURNS

Table 21.—Assets, Receipts, Income, and Gross Receipts of the DISC and Related Persons for Current and First-Preceding Year, by Selected Major Product or Service and by Month Accounting Period Ended—Continued

[Money amounts are in thousands of dollars]

Selected major product or service and month accounting period ended	Number of returns	Total assets	Tax deferred income and income taxable to stockholders	Gross receipts of the DISC from all sources	Gross receipts of the DISC and related U.S. persons derived outside the U.S.			
					Total amount	Returns with 1st-preceding year receipts		
						Number of returns	Current year receipts	1st-preceding year receipts
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Manufactured Products—Continued								
Primary metal products								
Total	103	89,260	64,719	956,394	954,944	54	526,800	315,839
July 1973	3	467	354	5,751	5,751	—	—	—
August 1973 .....	..	..	..	..	..	—	—	—
September 1973	5	6,086	1,945	41,790	41,763	..	1,694	797
October 1973	4	1,342	736	33,865	32,664	..	5,841	1,431
November 1973	5	1,307	614	9,282	9,483	..	3,610	2,696
December 1973	31	26,730	20,488	335,121	337,269	19	209,996	130,308
January 1974	19	11,734	9,933	162,685	164,284	13	78,093	53,334
February 1974	4	3,001	1,824	25,274	25,221	..	1,621	1,199
March 1974	6	23,701	17,746	125,364	124,785	..	124,210	74,821
April 1974	6	6,698	3,932	72,817	72,799	3	68,211	33,706
May 1974	8	3,764	3,068	26,205	23,618	5	15,215	11,359
June 1974	10	3,280	2,858	49,147	48,615	4	18,310	6,189
Fabricated metal products, except ordnance, machinery, and transportation equipment								
Total	248	109,791	57,343	644,670	688,735	130	475,370	301,114
July 1973	7	1,845	1,092	10,550	10,511	3	4,996	3,453
August 1973	9	3,389	2,830	26,685	26,340	3	8,910	3,945
September 1973	16	5,793	2,540	37,365	32,795	7	18,513	8,230
October 1973	9	5,211	1,753	20,016	20,351	..	20,326	12,796
November 1973	4	796	163	2,855	2,840	..	671	320
December 1973	72	35,768	18,198	167,809	172,211	31	119,606	74,667
January 1974	49	37,785	21,251	275,112	320,039	31	231,485	150,414
February 1974	15	2,437	968	19,239	19,202	4	13,572	8,359
March 1974	28	8,454	5,306	44,153	43,898	17	22,349	14,243
April 1974	12	3,039	1,319	19,130	18,856	9	17,065	11,511
May 1974	6	830	344	3,147	3,129	..	2,382	1,967
June 1974	21	4,445	1,579	18,608	18,562	13	15,495	11,214
Machinery, except electrical								
Total	584	750,829	472,175	6,103,242	6,887,185	347	4,519,306	3,333,494
July 1973	25	10,799	7,174	113,228	126,422	12	109,725	83,829
August 1973	7	5,161	2,349	26,735	26,703	4	19,122	11,752
September 1973	25	6,625	3,625	28,797	31,702	12	23,747	13,298
October 1973	30	43,553	18,912	229,889	227,672	9	30,436	15,797
November 1973	18	26,503	19,776	306,270	312,505	7	191,671	143,105
December 1973	166	264,199	187,579	2,428,893	2,739,923	101	2,334,418	1,702,621
January 1974	115	213,332	120,000	1,426,465	1,528,267	85	1,302,577	982,824
February 1974	35	82,706	59,654	1,024,127	1,375,664	25	59,835	50,284
March 1974	58	23,947	8,394	105,092	105,151	35	81,863	54,167
April 1974	31	52,600	37,665	322,021	322,092	17	304,049	227,116
May 1974	22	7,561	1,888	29,405	28,311	14	20,135	14,955
June 1974	52	13,843	5,160	62,319	62,772	26	41,728	33,746
Electrical machinery, equipment, and supplies								
Total	505	481,446	249,618	2,714,901	2,898,429	253	1,753,079	1,153,433
July 1973	32	7,317	6,801	92,370	95,149	9	11,906	5,499
August 1973	21	9,279	6,771	66,288	80,279	..	3,158	1,417
September 1973	24	31,526	6,898	64,167	166,010	..	2,535	777
October 1973	32	54,340	17,176	174,212	179,222	17	46,077	26,012
November 1973	14	3,709	2,334	17,345	20,010	10	14,422	11,193
December 1973	135	196,198	119,681	1,267,846	1,320,528	72	1,111,772	731,347
January 1974	95	81,879	54,054	665,657	667,278	56	298,177	202,482
February 1974	22	9,599	6,363	62,936	61,659	11	46,889	31,504
March 1974	38	51,053	10,684	108,942	113,632	17	82,534	57,167
April 1974	30	9,441	5,565	49,257	49,156	20	37,127	19,396
May 1974	24	7,185	2,967	29,535	29,766	12	16,753	7,424
June 1974	38	19,921	10,323	116,346	115,742	21	81,730	59,215

Footnotes at end of table

ALL ACTIVE FULL YEAR DISC RETURNS

Table 21.—Assets, Receipts, Income, and Gross Receipts of the DISC and Related Persons for Current and First-Preceding Year, by Selected Major Product or Service and by Month Accounting Period Ended—Continued

(Money amounts are in thousands of dollars)

Selected major product or service and month accounting period ended	Number of returns	Total assets	Tax deferred income and income taxable to stockholders	Gross receipts of the DISC from all sources	Gross receipts of the DISC and related U.S. persons derived outside the U.S.			
					Total amount	Returns with 1st-preceding year receipts		
						Number of returns	Current year receipts	1st-preceding year receipts
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Manufactured Products—Continued								
Transportation equipment								
Total	233	1,107,707	521,061	8,461,620	10,062,862	133	8,483,258	6,399,382
July 1973	10	7,472	2,256	44,794	44,768	4	11,220	8,079
August 1973	7	5,501	6,442	45,014	52,039	—	—	—
September 1973	17	20,689	12,307	241,371	242,270	8	29,617	21,932
October 1973	12	31,057	31,101	624,078	624,036	**	654	349
November 1973	8	691	465	5,575	5,528	**	1,579	1,260
December 1973	64	345,191	181,488	2,456,385	2,973,201	41	2,824,526	2,134,587
January 1974	45	610,670	227,548	3,892,648	4,974,818	32	4,533,130	3,398,945
February 1974	11	59,522	45,278	951,515	951,288	7	950,080	740,936
March 1974	19	7,686	3,280	41,077	39,774	10	34,795	24,665
April 1974	10	2,586	1,710	33,125	31,739	7	17,475	11,158
May 1974	9	3,661	3,174	32,961	33,192	5	30,786	18,989
June 1974	21	12,982	6,013	93,076	90,209	14	49,395	38,481
Professional, scientific and controlling instruments; photographic and optical goods; watches and clocks								
Total	181	363,864	168,534	1,276,893	1,341,614	100	1,143,104	857,427
July 1973	6	875	587	4,280	4,280	**	—	—
August 1973	4	733	567	3,771	3,687	—	3,157	1,701
September 1973	8	1,636	890	6,761	6,784	3	4,428	2,213
October 1973	15	18,781	3,562	75,012	75,976	4	2,614	1,513
November 1973	4	43,270	25,052	143,911	170,653	**	166,826	143,197
December 1973	55	246,892	112,492	752,320	776,995	37	721,432	535,335
January 1974	27	14,630	8,918	99,170	98,515	21	90,544	60,027
February 1974	8	981	471	6,466	6,569	4	5,356	4,326
March 1974	13	2,505	1,553	29,538	29,326	4	6,029	4,377
April 1974	21	8,375	3,571	46,860	54,651	11	37,584	24,415
May 1974	7	15,388	8,843	81,231	81,164	3	79,518	57,677
June 1974	13	9,798	2,029	27,574	33,013	9	25,617	22,647

**Data deleted because of the number of returns on which they were based. Deleted data are included in the appropriate totals.

NOTE: See text for "Explanation of Terms" and "Description of the Sample and Limitations of the Data."

ALL ACTIVE FULL YEAR DISC RETURNS

Table 22.—Assets, Receipts, Income and Gross Receipts of DISC and Related Persons for Current and First-Preceding Year, by Selected Major Product or Service and by Type of Majority Stockholder and Size of Assets of Majority Corporate Stockholder

(Money amounts are in thousands of dollars)

Selected major product or service, type of stockholder and size of assets of majority corporate stockholder	Number of returns	Gross receipts of the DISC and related U.S. persons derived outside the U.S.								Total assets	Tax deferred income and income taxable to stockholders	Number of returns	Gross receipts of the DISC and related U.S. persons derived outside the U.S.				
		Returns with 1st-preceding year receipts				Returns with 1st-preceding year receipts							Total amount		Returns with 1st-preceding year receipts		
		Total amount	Number of returns	Current year receipts	1st-preceding year receipts	Total amount	Number of returns	Current year receipts	1st-preceding year receipts				Total amount	Number of returns	Current year receipts	1st-preceding year receipts	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
All products or services																	
Nonmanufactured products and services																	
Total																	
All returns	3,479	5,683,506	3,035,782	42,621,285	49,860,670	1,801	37,275,049	24,830,816	333	839,476	451,282	11,842,652	15,061,055	124	11,248,995	6,155,910	
Returns with majority stockholder, total	3,321	5,638,977	3,015,609	42,358,829	49,600,497	1,742	37,101,873	24,738,113	319	830,324	448,493	11,779,824	14,998,786	119	11,193,568	6,124,913	
Corporate stockholders, total	2,846	5,506,983	2,970,598	41,640,266	48,883,691	1,564	36,592,901	24,420,177	260	814,750	444,944	11,622,996	14,842,730	100	11,064,089	6,039,170	
Assets zero or not available	871	326,979	140,199	1,941,690	2,184,218	394	1,451,872	909,743	75	20,504	9,807	367,748	367,416	25	232,379	101,977	
\$1 under \$100,000	31	39,228	21,012	229,536	227,585	18	220,906	25,998	7	7,133	6,297	137,383	137,384	9	114,759	51,475	
\$100,000 under \$1,000,000	199	53,499	21,061	272,294	280,223	88	209,459	121,617	21	4,844	2,172	21,314	21,243	15	86,135	57,569	
\$1,000,000 under \$5,000,000	432	240,537	82,010	1,092,487	1,109,170	257	834,594	601,365	39	14,346	5,837	179,522	176,373	15	86,135	57,569	
\$5,000,000 under \$10,000,000	199	101,009	52,614	736,536	729,358	109	375,545	189,137	18	15,837	4,168	205,680	196,053	8	171,682	60,077	
\$10,000,000 under \$50,000,000	529	755,606	337,603	6,342,711	6,481,049	321	4,869,777	3,000,200	46	357,836	125,542	3,423,377	3,595,896	17	3,297,997	1,997,236	
\$50,000,000 under \$100,000,000	143	196,844	123,258	1,545,492	1,541,064	94	1,213,718	791,290	9	32,042	17,752	425,767	417,066	5	407,281	176,725	
\$100,000,000 under \$250,000,000	218	1,344,008	9,975,685	11,289,117	11,289,117	141	8,222,997	6,040,426	23	107,989	110,297	2,470,613	2,063,728	9	251,430	203,311	
\$250,000,000 or more	224	2,449,274	14,840,095	19,503,835	25,041,906	142	19,503,835	12,740,401	22	254,219	163,072	4,391,591	7,867,572	11	6,468,379	3,427,496	
Noncorporate stockholders	432	107,171	33,741	567,324	567,324	166	370,955	215,261	48	10,630	3,295	99,347	98,637	19	129,479	85,742	
Type of stockholder not known	43	24,822	11,270	151,238	149,280	12	138,017	102,675	11	4,944	254	57,482	57,419	1	57,419	57,419	
Returns with no majority stockholder	158	54,530	20,174	262,456	260,173	59	177,176	92,703	14	9,152	2,789	62,828	62,269	5	55,427	30,998	
Manufactured products																	
Total																	
All returns	141	683,571	368,714	10,963,959	14,084,496	68	10,566,702	5,652,984	3,146	4,854,030	2,584,500	30,778,632	34,799,615	1,677	26,030,054	18,674,906	
Returns with majority stockholder, total	137	659,936	368,146	10,947,853	14,068,390	67	10,555,162	5,646,207	3,002	4,808,652	2,567,116	30,579,005	34,601,711	1,623	25,908,305	18,613,200	
Corporate stockholders, total	108	647,404	364,851	10,804,272	13,925,537	54	10,430,806	5,582,049	2,986	4,692,233	2,525,654	30,017,271	34,040,961	1,464	25,528,812	18,381,007	
Assets zero or not available	33	17,309	8,530	318,979	318,641	17	222,124	96,642	796	306,475	130,393	1,573,942	1,816,803	368	1,219,493	807,766	
\$1 under \$100,000	9	7,097	6,254	137,238	137,239	5	142,503	10,039	24	32,095	14,715	92,152	90,201	16	84,455	21,467	
\$100,000 under \$1,000,000	9	3,679	1,755	13,905	14,369	9	69,143	42,886	178	48,654	18,889	250,980	258,981	81	137,104	111,467	
\$1,000,000 under \$5,000,000	19	9,832	3,799	146,175	145,358	9	149,258	40,399	393	226,191	76,173	912,966	932,797	242	748,459	543,776	
\$5,000,000 under \$10,000,000	6	8,303	2,447	178,585	166,832	9	149,258	40,399	181	85,172	48,446	530,855	533,305	101	203,863	129,060	
\$10,000,000 under \$50,000,000	17	342,524	115,034	3,283,592	3,493,396	12	3,652,608	2,143,216	483	397,770	212,061	2,919,334	2,885,153	304	1,571,779	1,002,964	
\$50,000,000 under \$100,000,000	5	28,460	15,833	414,079	405,378	4	405,378	214,321	134	164,802	105,505	1,191,925	1,123,998	89	806,437	614,565	
\$100,000,000 under \$250,000,000	9	83,822	83,888	2,373,740	1,911,382	4	1,911,382	87,279	195	1,236,019	598,450	7,505,071	9,225,388	132	7,971,567	5,837,115	
\$250,000,000 or more	7	146,379	3,337,978	7,332,941	7,332,941	4	6,062,043	3,141,589	202	2,195,055	1,321,023	15,112,245	17,174,335	131	12,725,654	9,312,905	
Noncorporate stockholders	25	7,731	3,062	86,121	85,455	13	124,356	184,158	384	96,541	30,446	467,978	468,889	149	297,719	173,690	
Type of stockholder not known	4	4,800	233	57,460	57,398	2	57,398	57,398	32	19,878	11,016	93,756	91,861	10	81,774	58,503	
Returns with no majority stockholder	4	3,635	567	16,106	16,106	2	16,106	16,106	144	45,378	17,385	199,628	197,904	54	121,749	61,705	

Footnotes at end of table.

ALL ACTIVE FULL YEAR DISC RETURNS
Table 22.—Assets, Receipts, Income and Gross Receipts of DISC and Related Persons for Current and First-Preceding Year, by Selected Major Product or Service
and by Type of Majority Stockholder and Size of Assets of Majority Corporate Stockholder—Continued

[Money amounts are in thousands of dollars]

Selected major product or service, type of stockholder and size of assets of majority corporate stockholder	Gross receipts of the DISC and related U.S. persons derived outside the U.S.					Gross receipts of the DISC and related U.S. persons derived outside the U.S.				
	Number of returns	Total assets	Tax deferred income and income taxable to stockholders	Gross receipts of the DISC from all sources	Total amount	Number of returns	Total assets	Tax deferred income and income taxable to stockholders	Gross receipts of the DISC from all sources	Total amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Food and kindred products—Continued										
Manufactured products—Continued										
Textile mill products										
All returns	147	90,540	61,431	958,851	1,027,148	85	600,645	447,557	441,575	401,060
Corporate stockholders, total	138	89,005	60,734	937,303	1,007,653	82	592,249	442,710	433,667	393,226
Assets zero or not available	125	85,350	60,440	915,991	987,147	75	576,134	436,730	401,487	361,437
\$1 under \$100,000	39	18,806	12,909	155,440	172,899	23	143,963	112,286	38,655	38,117
\$100,000 under \$500,000	3	419	121	3,088	3,088	**8	**19,487	**8,897	**4,399	**69,797
\$500,000 under \$1,000,000	13	2,216	1,038	17,429	17,429	**16	**18,325	**9,864	**69,651	**69,797
\$1,000,000 under \$5,000,000	13	3,131	2,114	27,937	27,753	8	24,043	9,864	6,440	6,440
\$5,000,000 under \$10,000,000	5	2,770	2,330	22,381	20,220	**21	**131,565	**75,189	293	293
\$10,000,000 under \$50,000,000	32	22,345	12,731	256,735	190,706	**	**	**	5,116	119,337
\$50,000,000 under \$100,000,000	7	11,244	11,380	83,938	59,160	4	42,132	60,691	25,482	26,171
\$100,000,000 under \$250,000,000	7	3,795	3,755	48,154	47,783	4	15,151	13,213	8,032	48,520
\$250,000,000 or more	12	20,625	13,762	300,890	448,117	5	199,794	156,589	59,890	53,555
Noncorporate stockholders	13	3,654	593	21,312	20,506	7	16,115	5,980	30,072	30,072
Type of stockholder not known	—	—	—	—	—	—	—	—	1,717	1,717
Returns with no majority stockholder	9	1,536	697	19,547	19,495	3	8,397	4,847	7,908	7,834
Chemicals and allied products										
All returns	139	249,030	154,734	1,745,450	2,176,632	74	1,701,089	967,161	4,144,972	4,724,461
Corporate stockholders, total	123	232,950	149,172	1,677,115	2,111,453	65	1,643,949	943,817	4,132,224	4,711,507
Assets zero or not available	96	216,884	143,372	1,563,049	1,998,040	51	1,565,768	902,396	4,089,816	4,668,882
\$1 under \$100,000	26	5,860	2,443	64,434	64,043	12	43,492	24,122	271,235	262,604
\$100,000 under \$1,000,000	—	5,737	3,632	57,547	56,004	5	41,876	7,915	**78,364	**75,979
\$1,000,000 under \$5,000,000	16	4,015	2,584	29,358	28,273	10	22,989	17,801	147,963	173,573
\$5,000,000 under \$10,000,000	10	14,873	11,088	108,223	115,441	3	18,990	14,429	53,525	47,034
\$10,000,000 under \$50,000,000	22	23,242	19,309	232,522	267,878	12	143,608	105,511	253,785	211,778
\$50,000,000 under \$100,000,000	4	11,490	7,206	43,578	43,578	**	**	**	110,704	110,704
\$100,000,000 under \$250,000,000	6	136,397	86,750	590,340	655,534	31	294,314	217,219	1,204,800	1,131,818
\$250,000,000 or more	3	15,270	10,351	438,907	766,393	**	**	**	905,606	1,204,800
Noncorporate stockholders	24	15,395	5,373	113,069	112,446	**14	**78,680	**41,421	2,268,633	2,579,296
Type of stockholder not known	3	671	427	997	987	**	**	**	**42,409	**42,625
Returns with no majority stockholder	16	16,081	5,563	63,335	67,179	9	57,140	23,344	12,748	12,954

Footnotes at end of table.

ALL ACTIVE FULL YEAR DISC RETURNS
Table 22.—Assets, Receipts, Income and Gross Receipts of Current and First-Preceding Year, by Selected Major Product or Service and by Type of Majority Stockholder and Size of Assets of Majority Corporate Stockholder—Continued

(Money amounts are in thousands of dollars)

Selected major product or service, type of stockholder and size of assets of majority corporate stockholder	Gross receipts of the DISC and related U.S. persons derived outside the U.S.								Gross receipts of the DISC and related U.S. persons derived outside the U.S.							
	Number of returns	Total assets	Tax deferred income and income taxable to stockholders	Gross receipts of the DISC from all sources	Returns with 1st-preceding year receipts			Number of returns	Total amount	Gross receipts of the DISC from all sources	Tax deferred income and income taxable to stockholders	Returns with 1st-preceding year receipts				
					Total amount	Current year receipts	1st-preceding year receipts					Number of returns	Current year receipts	1st-preceding year receipts		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Manufactured products—Continued																
Primary metal products																
All returns	103	89,260	64,719	956,394	954,944	54	526,800	315,839	248	109,791	57,343	644,670	688,735	130	475,370	301,114
Returns with majority stockholder, total	95	86,722	63,180	933,878	932,700	49	512,693	308,763	234	107,757	56,642	638,349	682,478	125	473,146	299,602
Corporate stockholders, total	82	79,201	59,339	873,939	873,798	44	485,220	284,021	210	105,649	56,019	630,032	674,289	117	471,047	298,340
Assets zero or not available	14	5,774	3,836	52,306	52,092	6	33,772	11,568	59	18,581	9,541	107,062	108,170	24	42,178	25,433
\$1 under \$100,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$100,000 under \$1,000,000	4	478	163	2,473	2,472	**10	**47,187	**26,670	11	5,165	2,215	25,777	31,659	4	29,354	22,087
\$1,000,000 under \$5,000,000	15	5,825	2,344	56,200	54,587	**	—	—	40	6,691	2,936	39,577	34,190	19	17,236	11,786
\$5,000,000 under \$10,000,000	9	5,691	3,601	43,158	41,292	5	11,204	10,869	16	6,022	2,031	22,358	22,072	8	13,231	8,639
\$10,000,000 under \$50,000,000	21	23,220	17,917	349,010	349,420	11	114,223	55,628	44	27,302	14,360	137,815	139,035	36	119,716	74,321
\$50,000,000 under \$100,000,000	7	6,872	5,182	92,239	97,342	**12	**252,833	**179,267	13	12,543	7,217	97,075	94,938	7	73,506	47,758
\$100,000,000 under \$250,000,000	5	2,402	2,231	20,844	23,097	—	—	—	17	22,453	12,522	127,453	155,415	14	139,066	79,582
\$250,000,000 or more	7	28,928	24,066	256,709	253,496	6,891	—	—	10	5,198	5,198	72,912	88,810	5	36,780	28,725
Noncorporate stockholders	**13	**7,520	**3,840	**60,939	**58,902	**5	**53,473	**24,743	21	1,550	453	6,983	6,934	**8	**2,099	**1,262
Type of stockholder not known	8	2,538	1,539	22,515	22,244	5	14,106	7,076	3	558	170	1,335	1,255	**	—	—
Returns with no majority stockholder	—	—	—	—	—	—	—	—	14	2,035	701	1,351	1,255	5	2,224	1,512
Electrical machinery, equipment, and supplies																
All returns	584	750,829	472,175	6,103,242	6,887,185	347	4,519,306	3,333,494	505	481,446	249,618	2,714,901	2,898,429	253	1,753,079	1,153,433
Returns with majority stockholder, total	563	748,728	471,201	6,093,388	6,877,372	339	4,513,307	3,329,785	490	476,119	248,621	2,701,415	2,885,023	244	1,746,069	1,150,043
Corporate stockholders, total	493	738,321	468,205	6,045,596	6,817,149	312	4,489,033	3,314,051	425	463,717	244,813	2,650,693	2,841,128	219	1,721,323	1,129,805
Assets zero or not available	158	35,062	19,023	214,616	214,833	**89	**133,134	**94,374	138	36,131	17,559	17,539	17,570	57	88,779	57,836
\$1 under \$100,000	7	2,067	979	3,073	3,058	—	—	—	3	2,222	74	2,222	2,214	**15	**27,210	**19,946
\$100,000 under \$1,000,000	45	8,377	3,079	46,547	46,332	25	32,022	18,082	30	10,013	4,048	34,164	34,013	**	—	—
\$1,000,000 under \$5,000,000	79	29,558	11,750	143,484	144,287	57	117,875	141,602	69	26,366	16,812	149,332	153,851	42	132,416	78,824
\$5,000,000 under \$10,000,000	29	8,427	4,737	65,403	69,420	17	49,199	28,456	41	11,220	8,371	63,923	65,097	21	37,629	22,167
\$10,000,000 under \$50,000,000	81	64,569	34,691	432,986	457,150	57	332,995	213,326	79	92,627	37,366	347,942	360,835	46	206,098	137,153
\$50,000,000 under \$100,000,000	26	38,333	17,884	220,015	225,313	19	188,033	123,077	23	20,612	12,387	157,436	160,642	14	87,818	70,813
\$100,000,000 under \$250,000,000	32	132,107	72,059	921,135	1,023,669	24	693,482	505,331	22	49,257	35,169	459,645	506,171	15	359,738	254,986
\$250,000,000 or more	36	419,821	304,502	3,996,317	4,631,087	24	2,942,294	2,189,801	20	217,069	112,990	1,265,691	1,360,736	9	782,642	488,769
Noncorporate stockholders	66	9,609	2,950	45,081	57,547	**27	**24,273	**15,735	60	11,357	2,839	47,177	40,350	**25	**24,740	**20,239
Type of stockholder not known	4	798	46	2,710	2,676	—	—	—	5	1,344	969	3,545	3,545	**	—	—
Returns with no majority stockholder	21	2,100	974	9,855	9,812	8	5,999	3,709	15	5,028	996	13,486	13,406	9	7,011	3,390
Professional, scientific and controlling instruments, photographic and optical goods, watches and clocks																
All returns	233	1,107,707	521,061	8,461,620	10,062,862	133	8,483,258	6,399,382	181	363,864	168,534	1,276,893	1,341,614	100	1,143,104	857,427
Returns with majority stockholder, total	223	1,105,845	520,408	8,452,268	10,054,580	130	8,479,704	6,395,934	170	362,412	167,968	1,273,533	1,338,275	98	1,142,526	856,895
Corporate stockholders, total	179	1,098,203	518,674	8,420,619	10,024,121	114	8,465,150	6,383,738	157	346,859	159,247	1,193,251	1,258,068	94	1,065,208	801,153
Assets zero or not available	57	27,683	9,234	140,767	313,275	32	252,090	158,383	49	12,537	6,403	57,611	55,420	23	35,818	21,004
\$1 under \$100,000	**15	**6,821	**1,399	**28,776	**33,594	**9	**28,178	**25,569	**13	**1,651	**651	**5,753	**5,718	**7	**4,074	**2,403
\$100,000 under \$1,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$1,000,000 under \$5,000,000	17	13,569	3,592	53,444	52,984	**21	**54,388	**33,142	31	13,991	4,112	40,353	40,271	**28	**40,850	**29,321
\$5,000,000 under \$10,000,000	8	1,552	706	10,451	9,743	10	7,650	2,879	10	7,650	2,879	23,099	23,199	**	—	—
\$10,000,000 under \$50,000,000	26	21,633	7,882	117,577	103,033	30	26,932	10,599	30	26,932	10,599	125,265	125,302	18	70,903	44,837
\$50,000,000 under \$100,000,000	13	20,295	14,479	135,969	144,438	5	4,464	3,018	5	4,464	3,018	34,754	34,567	5	34,567	24,655
\$100,000,000 under \$250,000,000	18	577,878	237,327	3,510,648	4,683,875	11	4,500,687	3,475,344	13	37,531	7,358	163,303	185,090	**13	**878,996	**678,933
\$250,000,000 or more	25	428,771	244,054	4,683,179	5,359,460	14	3,454,303	2,539,460	6	242,101	124,226	743,112	788,501	**4	**77,319	**55,742
Noncorporate stockholders	38	6,955	1,592	29,283	28,865	3	13,368	9,571	**13	**15,552	**8,721	**80,282	**80,207	**	—	—
Type of stockholder not known	6	688	142	3,337	1,593	3	1,196	2,626	11	1,452	566	3,361	3,339	**	—	—
Returns with no majority stockholder	10	1,862	653	8,351	8,282	3	3,554	3,448	—	—	—	—	—	—	—	—

**Identifies (a) size classes for which data were deleted because of the number of returns on which they were based and (b) combined frequencies or amounts that include the data thus deleted from another size class.
 NOTE: See text for "Explanation of Terms" and "Description of the Sample and Limitations of the Data."

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ALL ACTIVE DISC RETURNS

Table 23.—Balance Sheet, Income Statement, and Distributions, by Selected Industry

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	All industries		Wholesale and retail trade					
	Number of returns	Amount	Total	Wholesale trade				
				Total	Motor vehicles and automotive equipment	Lumber and construction materials	Metals and minerals, except petroleum and scrap	Electrical goods
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Number of returns.....	5,498	—	5,335	5,275	139	180	232	668
Total assets	5,428	9,406,527	9,253,289	9,240,704	756,948	129,810	485,979	766,073
Qualified assets, total.....	5,426	9,387,800	9,234,568	9,221,984	755,943	129,475	485,331	765,403
Working capital.....	5,242	370,322	361,814	361,244	12,889	9,452	48,727	22,298
Funds awaiting investment.....	158	39,351	39,351	39,336	210	578	1,626	819
Export-Import Bank obligations.....	274	466,390	412,455	412,182	18,018	3,975	36,970	25,160
Trade receivables (net).....	4,558	6,226,287	6,163,576	6,154,870	599,984	81,937	293,163	573,033
Export property.....	883	632,387	630,825	630,090	25,652	8,954	49,423	32,180
Producer's loans.....	1,021	925,600	904,207	903,321	57,869	21,311	22,889	72,589
Investments in related foreign export corporations.....	57	5,266	5,262	5,262	772	—	2	509
Depreciable assets (net).....	710	76,643	76,560	76,440	432	—	361	1,285
Other assets (net).....	2,590	645,553	640,518	639,238	40,115	2,963	32,770	37,530
Nonqualified assets (net).....	703	18,728	18,721	18,720	1,005	335	48	669
Total liabilities	5,428	9,406,527	9,253,289	9,240,704	756,948	129,810	485,979	766,073
Accounts payable.....	2,852	1,587,656	1,582,093	1,580,630	196,283	11,430	107,048	114,080
Other current liabilities.....	2,364	453,423	449,852	448,114	22,322	7,225	23,585	30,024
Mortgages, notes, and bonds payable in one year or more.....	278	69,975	69,846	69,394	4,300	2,071	2,965	2,066
Other liabilities.....	1,126	193,289	190,446	190,313	29,256	4,410	6,990	12,983
Capital stock.....	5,373	49,931	49,415	49,187	613	722	1,237	2,527
Paid-in or capital surplus.....	252	88,872	24,726	24,699	4,608	10	84	5,245
Other earnings and profits.....	610	14,478	10,323	10,284	—58	1,147	2,040	4,082
Previously taxed income.....	3,174	2,069,137	2,049,292	2,047,682	50,088	21,551	113,916	200,937
Accumulated DISC income.....	5,191	4,880,984	4,828,493	4,821,595	449,536	81,418	228,115	394,129
Less: Cost of treasury stock.....	46	1,219	1,196	1,195	—	175	—	2
Total receipts	5,301	24,157,733	24,040,722	24,007,174	1,140,462	469,646	1,698,843	1,083,899
Total qualified export receipts and nonqualified receipts.....	5,301	24,162,830	24,045,819	24,012,271	1,140,842	469,645	1,698,843	1,085,095
Qualified export receipts, total.....	5,291	24,095,618	23,978,628	23,945,080	1,138,818	465,630	1,691,344	1,080,795
Qualified export receipts from sale of export property.....	5,183	23,688,294	23,663,781	23,630,332	1,112,117	458,290	1,683,651	1,050,425
Other qualified export receipts, total.....	2,014	407,324	314,847	314,748	26,702	7,340	7,693	30,371
Leasing of export property.....	63	41,165	4,434	4,434	12	—	—	—
Services related to qualified export sale or lease.....	195	87,481	86,588	86,588	8,024	5,029	532	2,442
Engineering and architectural services.....	89	66,006	20,361	20,361	48	20	20	5,650
Export management services.....	47	2,470	1,181	1,181	—	—	58	422
Qualified dividends.....	16	7,247	7,245	7,245	379	—	—	1,201
Interest on producer's loans.....	696	36,518	35,543	35,514	5,543	677	734	1,143
Other interest.....	1,222	165,159	158,234	158,164	12,646	1,615	6,349	19,244
Net capital gains.....	10	32	21	21	—	—	—	—
Net gain (less net loss) noncapital assets.....	34	1,247	1,241	1,241	49	—1	(¹)	268
Nonqualified receipts, total.....	701	67,213	67,191	67,191	2,023	4,015	7,499	4,300
Ultimate use in U. S.	296	30,660	30,654	30,654	203	1,015	6,273	3,547
Exports subsidized by U. S. Government.....	11	1,634	1,634	1,634	—	—	34	—
Certain sales or leases for use by U. S. Government.....	6	1,300	1,300	1,300	—	—	—	—
Nonqualified dividends.....	5	18	18	18	—	1	13	—
Other nonqualified receipts.....	458	33,600	33,584	33,584	1,821	2,999	1,179	753
Adjustments to receipts:								
Interest on State and local Government obligations.....	8	2,086	2,086	2,086	—	—	—	—
Net loss, noncapital assets.....	13	9	9	9	—	1	(¹)	5
Less: Includable income of Controlled Foreign Corporations.....	6	7,193	7,193	7,193	379	—	—	1,201

Footnotes at end of table.

ALL ACTIVE DISC RETURNS

Table 23.—Balance Sheet, Income Statement, and Distributions, by Selected Industry—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	All industries		Total	Wholesale and retail trade				
	Number of returns	Amount		Total	Wholesale trade			
					Total	Motor vehicles and automotive equipment	Lumber and construction materials	Metals and minerals, except petroleum and scrap	Electrical goods
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Total deductions	4,908	19,382,031	19,311,605	19,283,889	843,616	384,279	1,364,527	724,717
Cost of sales and operations	3,029	18,140,589	18,103,383	18,079,314	785,435	358,259	1,241,190	645,470
Export promotion expenses, total	3,277	666,341	648,839	647,244	30,515	13,875	55,771	52,508
Market studies	79	7,784	7,755	7,755	3	—	(¹)	95
Advertising	1,049	51,186	51,130	51,096	1,067	311	96	5,768
Depreciation	669	3,125	2,989	2,959	96	91	56	194
Salaries and wages	938	101,878	100,707	100,388	11,004	2,142	4,833	11,349
Rents	830	11,381	11,216	11,174	658	337	2,239	1,394
Sales commissions	1,584	212,801	212,460	211,987	4,194	4,013	19,140	14,842
Warehousing	198	14,596	14,593	14,593	2,593	—	21	1,100
Freight (excluding insurance)	822	72,168	72,143	72,094	3,526	3,015	20,586	750
Compensation of officers	508	25,731	25,417	25,190	626	712	1,968	1,129
Repairs	305	1,667	1,662	1,660	36	9	7	265
Amortization	1,215	457	436	432	9	11	22	21
Pension, profit-sharing, stock bonus, and annuity plans	184	4,826	4,787	4,787	668	135	237	306
Employee benefit programs	284	4,412	4,411	4,405	665	81	105	550
Other export promotion expenses	1,946	154,327	139,135	138,726	5,369	3,019	6,459	14,744
Other expenses, total	4,469	575,092	559,375	557,322	27,666	12,144	67,567	26,733
Bad debts	564	28,403	28,391	28,381	221	478	520	761
Taxes	3,546	34,538	34,357	34,261	2,278	1,042	4,543	1,827
Interest	1,095	20,970	20,608	20,566	446	951	497	1,807
Contributions	165	517	517	517	122	4	130	t
Freight	927	264,861	264,851	264,805	8,302	8,440	51,670	3,483
Freight insurance	213	9,142	9,137	9,133	267	88	53	13
Other expenses	2,947	216,661	201,514	199,658	16,030	1,139	10,153	18,842
Net loss, noncapital assets	13	9	9	9	—	1	(¹)	5
Total receipts less total deductions	5,446	4,775,702	4,729,116	4,723,285	296,847	85,367	334,316	359,183
Net income (less deficit)	5,446	4,780,809	4,734,223	4,728,391	297,226	85,367	334,316	360,384
Net income	5,075	4,783,758	4,737,032	4,731,193	297,243	85,406	334,380	360,647
Deficit	371	2,949	2,809	2,802	18	39	64	263
Statutory special deductions, total	127	861	857	815	—	42	4	76
Net operating loss carryover	122	857	855	813	—	42	4	76
Dividends received deduction	5	4	2	2	—	(¹)	—	—
Tax deferred income and income taxable to stockholders	5,056	4,783,354	4,736,631	4,730,833	297,243	85,364	334,376	360,639
Total amount deemed distributed	5,043	2,416,475	2,392,626	2,389,711	151,393	43,011	167,107	183,581
Total amount actually distributed	2,608	1,526,830	1,511,933	1,509,918	129,220	161,304	75,712	80,870

Footnotes at end of table.

ALL ACTIVE DISC RETURNS

Table 23.—Balance Sheet, Income Statement, and Distributions, by Selected Industry—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	Wholesale and retail trade—Continued								
	Wholesale trade—Continued								
	Hardware, plumbing, and heating equipment	Machinery, equipment, and supplies	Other durable goods	Paper and paper products	Drugs, chemicals, and allied products	Apparel, piece goods and notions	Groceries and related products	Farm-product raw materials	Petroleum and petroleum products
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
Number of returns.....	189	1,422	775	130	483	223	237	205	37
Total assets	89,208	2,458,229	994,745	238,056	1,815,372	97,192	151,353	599,426	134,875
Qualified assets, total.....	69,118	2,454,856	989,075	237,835	1,811,523	96,902	150,530	597,498	134,875
Working capital.....	10,980	69,859	39,807	11,811	87,862	7,141	22,251	14,679	4,269
Funds awaiting investment.....	281	6,700	2,517	2,483	6,717	973	8,310	6,048	3,100
Export-Import Bank obligations.....	2,032	32,708	134,156	22,970	85,952	3,046	4,211	22,302	—
Trade receivables (net).....	37,240	1,582,512	706,893	142,127	1,152,566	68,111	88,169	284,234	92,148
Export property.....	1,590	303,329	25,990	6,183	62,402	15,294	11,074	70,352	395
Producer's loans.....	8,134	243,155	37,013	13,636	315,318	1,387	12,249	59,759	19,548
Investments in related foreign export corporations.....	269	1,610	441	—	170	91	(1)	17	—
Depreciable assets (net).....	87	2,964	1,556	817	894	106	244	66,846	2
Other assets (net).....	8,506	212,119	40,702	37,808	119,643	753	6,021	73,261	15,413
Nonqualified assets (net).....	91	3,373	5,670	222	3,849	290	822	1,928	(1)
Total liabilities	69,208	2,458,229	994,745	238,056	1,815,372	97,192	151,353	599,426	134,875
Accounts payable.....	14,003	440,116	166,454	48,559	210,925	33,398	26,283	47,371	5,526
Other current liabilities.....	6,247	129,818	52,845	9,470	30,868	9,525	9,094	91,968	187
Mortgages, notes, and bonds payable in one year or more.....	817	12,564	31,426	634	3,292	103	1,187	6,354	—
Other liabilities.....	1,823	34,036	11,784	3,654	38,687	3,271	4,858	5,063	1,286
Capital stock.....	740	10,891	4,299	718	1,951	944	3,744	16,324	2,143
Paid-in or capital surplus.....	246	2,899	399	323	1,925	66	20	8,737	—
Other earnings and profits.....	1,280	1,455	3,176	463	936	1,540	—5	1,657	2,542
Previously taxed income.....	11,650	489,841	263,170	31,128	537,097	12,165	28,186	165,060	45,022
Accumulated DISC income.....	32,405	1,337,505	461,360	143,108	969,893	36,319	78,005	256,894	78,169
Less: Cost of treasury stock.....	3	696	179	—	—	140	—	—	—
Total receipts	199,045	4,872,895	2,277,647	590,571	3,157,433	281,809	917,257	3,754,588	272,719
Total qualified export receipts and nonqualified receipts.....	199,259	4,672,889	2,275,570	590,571	3,162,831	281,809	917,257	3,754,588	272,719
Qualified export receipts, total.....	198,900	4,665,193	2,259,974	589,854	3,153,977	281,432	914,100	3,747,321	272,678
Qualified export receipts from sale of export property.....	197,665	4,549,814	2,238,144	583,917	3,101,668	280,665	912,165	3,727,186	263,728
Other qualified export receipts, total.....	1,235	115,379	21,830	5,737	52,908	766	1,935	20,135	8,950
Leasing of export property.....	—	2,489	817	220	868	—	—	2	26
Services related to qualified export sale or lease.....	16	53,983	1,492	—	476	440	501	8,197	7,364
Engineering and architectural services.....	—	8,768	88	—	6,755	6	—	—	—
Export management services.....	2	116	164	25	387	6	—	—	—
Qualified dividends.....	215	2	49	—	5,398	1	—	—	—
Interest on producer's loans.....	416	8,254	2,083	343	12,645	34	460	1,628	1,003
Other interest.....	587	43,752	17,119	5,149	24,898	279	974	12,277	558
Net capital gains.....	—	—	20	—	—	—	—	—	—
Net gain (less net loss) noncapital assets.....	—	14	—	—	881	—	—	30	—
Nonqualified receipts, total.....	360	7,696	15,596	918	8,855	177	3,157	7,267	41
Ultimate use in U. S.	292	4,659	2,091	97	4,712	125	545	8,218	39
Exports subsidized by U. S. Government.....	—	544	1,045	—	10	—	—	—	—
Certain sales or leases for use by U. S. Government.....	—	—	227	—	12	—	1,061	—	—
Nonqualified dividends.....	—	—	—	—	—	—	—	5	—
Other nonqualified receipts.....	88	2,493	12,233	821	4,120	53	1,551	1,043	2
Adjustments to receipts:									
Interest on State and local Government obligations.....	—	4	2,077	—	—	—	—	—	—
Net loss, noncapital assets.....	—	3	—	—	—	—	—	—	—
Less: Includable income of Controlled Foreign Corporations.....	215	—	—	—	5,398	—	—	—	—

Footnotes at end of table.

ALL ACTIVE DISC RETURNS

Table 23.—Balance Sheet, Income Statement, and Distributions, by Selected Industry—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	Wholesale and retail trade—Continued								
	Wholesale trade—Continued								
	Hardware, plumbing, and heating equipment	Machinery, equipment, and supplies	Other durable goods	Paper and paper products	Drugs, chemicals, and allied products	Apparel, piece goods and notions	Groceries and related products	Farm-product raw materials	Petroleum and petroleum products
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
Total deductions	156,305	3,468,732	1,829,145	410,198	2,110,601	241,538	837,889	3,471,013	178,784
Cost of sales and operations	140,563	3,187,170	1,706,786	376,124	1,885,392	219,932	796,460	3,421,946	166,233
Export promotion expenses, total	10,439	217,613	53,766	13,766	93,991	12,936	19,757	13,286	12,365
Market studies	153	421	114	—	4,341	—	—	397	—
Advertising	264	28,886	734	56	5,031	41	1,541	67	28
Depreciation	31	924	301	69	150	25	40	898	—
Salaries and wages	2,376	38,244	7,552	1,478	11,791	723	1,610	3,364	29
Rents	196	3,126	886	47	945	195	371	190	—
Sales commissions	1,758	97,521	11,529	6,278	23,560	5,216	4,178	2,085	5,503
Warehousing	6	498	1,946	6	4,186	27	431	1,743	—
Freight (excluding insurance)	2,114	3,342	8,969	1,926	13,467	648	5,225	836	5,540
Compensation of officers	579	4,414	5,537	445	7,152	728	507	146	64
Repairs	4	371	318	20	40	4	11	546	1
Amortization	6	133	170	3	22	1	12	8	1
Pension, profit-sharing, stock bonus, and annuity plans	143	1,487	498	134	899	8	148	84	—
Employee benefit programs	70	1,364	197	22	1,133	12	4	51	(¹)
Other export promotion expenses	2,741	36,882	15,017	3,281	21,272	5,307	5,679	2,871	1,199
Other expenses, total	5,304	63,946	68,593	20,308	131,218	8,670	21,672	35,782	186
Bad debts	260	1,487	1,553	239	3,047	156	19	54	6
Taxes	855	7,936	4,469	610	3,679	1,038	1,492	2,465	71
Interest	462	4,629	1,719	368	1,477	174	863	6,155	(¹)
Contributions	1	27	27	(¹)	132	16	4	50	—
Freight	2,271	5,147	45,830	17,423	78,097	1,656	16,992	19,495	10
Freight insurance	31	296	412	614	267	80	175	26	—
Other expenses	1,423	44,424	14,583	1,054	44,519	5,551	2,128	7,537	98
Net loss, noncapital assets	—	3	—	—	(¹)	—	—	—	—
Total receipts less total deductions	42,739	1,204,164	448,502	180,373	1,046,832	40,071	79,368	283,574	93,936
Net income (less deficit)	42,954	1,204,160	446,425	180,373	1,052,230	40,071	79,368	283,574	93,936
Net income	42,963	1,205,174	446,958	180,476	1,052,283	40,126	79,546	284,023	93,936
Deficit	9	1,015	533	102	53	55	179	449	(¹)
Statutory special deductions, total	69	338	81	—	(¹)	39	95	49	1
Net operating loss carryover	69	336	81	—	(¹)	39	95	49	1
Dividends received deduction	—	2	—	—	—	—	—	—	—
Tax deferred and income taxable to stockholders	42,894	1,205,035	446,899	180,476	1,052,283	40,122	79,536	284,021	93,936
Total amount deemed distributed	21,667	610,530	226,024	89,198	532,481	20,132	40,002	142,833	47,470
Total amount actually distributed	10,679	354,800	140,314	59,723	249,383	12,812	24,666	96,391	10,588

Footnotes at end of table

ALL ACTIVE DISC RETURNS

Table 23.—Balance Sheet, Income Statement, and Distributions, by Selected Industry—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	Wholesale and retail trade—Continued				Services				All other industries and nature of business not allocable
	Wholesale trade—Continued		Retail trade	Wholesale and retail trade not allocable	Total	Export management services	Motion picture distribution	Engineering and architectural services	
	Alcoholic beverages	Miscellaneous nondurable goods							
	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)
Number of returns	9	346	53	7	123	48	15	60	40
Total assets	27,735	515,703	10,192	2,483	62,909	8,876	25,935	28,298	90,330
Qualified assets, total	27,735	515,285	10,101	2,483	62,903	8,676	25,935	28,292	90,330
Working capital	837	18,382	534	36	8,446	648	938	6,860	62
Funds awaiting investment	—	976	—	15	—	—	—	—	—
Export-Import Bank obligations	2,200	18,481	103	170	49	—	—	49	53,886
Trade receivables (net)	21,435	431,317	7,688	1,017	41,818	3,929	18,655	19,233	20,894
Export property	—	17,272	735	—	1,562	903	344	316	—
Producer's loans	16	18,450	856	30	6,022	111	5,432	479	15,371
Investments in related foreign export corporations	—	1,380	—	—	4	(¹)	4	—	—
Depreciable assets (net)	452	189	103	17	83	27	—	56	—
Other assets (net)	2,795	8,840	82	1,198	4,918	3,057	562	1,300	118
Nonqualified assets (net)	—	417	1	—	7	1	—	6	(¹)
Total liabilities	27,735	515,703	10,102	2,483	62,909	8,678	25,935	28,298	90,330
Accounts payable	9,089	150,063	1,461	2	5,247	1,509	639	3,099	316
Other current liabilities	1,855	23,082	1,084	653	3,566	847	2,231	488	5
Mortgages, notes, and bonds payable in one year or more	—	1,636	451	—	124	30	—	94	5
Other liabilities	29	32,174	133	(¹)	2,838	47	237	2,555	5
Capital stock	31	2,503	188	40	416	135	61	220	101
Paid-in or capital surplus	—	137	—	27	2	2	—	(¹)	64,144
Other earnings and profits	—	—9,971	(¹)	40	4,147	—4	82	4,070	8
Previously taxed income	7,685	70,186	1,610	—	11,703	868	2,473	8,361	8,143
Accumulated DISC income	9,046	245,891	5,177	1,721	34,888	5,243	20,213	9,432	17,603
Less: Cost of treasury stock	—	—	2	—	22	—	—	22	—
Total receipts	36,455	3,454,103	30,664	2,885	110,215	11,434	50,300	48,481	6,796
Total qualified export receipts and nonqualified receipts	36,455	3,454,097	30,664	2,885	110,215	11,434	50,300	48,481	6,796
Qualified export receipts, total	32,736	3,452,528	30,664	2,885	110,201	11,427	50,300	48,474	6,788
Qualified export receipts from sale of export property	32,143	3,438,753	30,595	2,854	24,462	8,856	13,925	1,681	51
Other qualified export receipts, total	593	13,775	69	31	85,739	2,571	36,375	46,792	6,738
Leasing of export property	—	—	—	—	36,730	857	35,873	—	—
Services related to qualified export sale or lease	—	92	—	—	372	348	—	24	522
Engineering and architectural services	—	1,005	—	—	45,644	—	—	45,644	—
Export management services	—	1	—	—	1,289	1,261	—	28	—
Qualified dividends	—	—	—	—	2	2	—	—	—
Interest on producer's loans	1	551	29	—	291	13	278	—	684
Other interest	592	12,124	40	31	1,393	77	224	1,091	5,532
Net capital gains	—	1	—	—	11	11	—	—	—
Net gain (less net loss) noncapital assets	—	—	—	—	6	2	—	5	—
Nonqualified receipts, total	3,719	1,570	—	—	14	6	1	8	7
Ultimate use in U. S.	44	795	—	—	6	6	—	—	—
Exports subsidized by U. S. Government	—	—	—	—	—	—	—	—	—
Certain sales or leases for use by U. S. Government	—	—	—	—	—	—	—	—	—
Nonqualified dividends	—	—	—	—	—	—	—	—	—
Other nonqualified receipts	3,675	773	—	—	8	(¹)	1	8	7
Adjustments to receipts:									
Interest on State and local Government obligations	—	6	—	—	—	—	—	—	—
Net loss, noncapital assets	—	—	—	—	—	—	—	—	—
Less: Includable income of Controlled Foreign Corporations	—	—	—	—	—	—	—	—	—

Footnotes at end of table.

ALL ACTIVE DISC RETURNS

Table 23.—Balance Sheet, Income Statement, and Distributions, by Selected Industry—Continued

(All figures are estimates based on samples—money amounts are in thousands of dollars)

Item	Wholesale and retail trade—Continued				Services				All other industries and nature of business not allocable
	Wholesale trade—Continued		Retail trade	Wholesale and retail trade not allocable	Total	Export management services	Motion picture distribution	Engineering and architectural services	
	Alcoholic beverages	Miscellaneous nondurable goods							
	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)
Total deductions	27,509	3,235,035	26,170	1,547	69,685	6,118	30,368	33,199	740
Cost of sales and operations	18,324	3,130,031	22,764	1,305	37,119	4,602	2,914	29,604	87
Export promotion expenses, total	8,538	38,118	1,387	208	17,419	1,125	14,511	1,782	83
Market studies	471	1,760	—	—	29	1	—	29	—
Advertising	1,819	5,387	34	—	56	28	7	21	—
Depreciation	32	51	25	5	137	105	—	31	—
Salaries and wages	1,277	2,615	266	54	1,171	211	332	628	—
Rents	143	446	35	7	129	51	10	68	37
Sales commissions	2,410	9,762	427	46	313	256	14	43	28
Warehousing	346	1,690	—	—	—	—	—	—	3
Freight (excluding insurance)	898	1,251	50	—	24	—	16	8	—
Compensation of officers	25	1,157	167	60	313	142	40	131	—
Repairs	21	7	2	—	6	2	4	—	—
Amortization	4	9	4	—	22	20	(1)	2	(1)
Pension, profit-sharing, stock bonus, and annuity plans	—	40	—	—	40	3	—	37	—
Employee benefit programs	123	26	1	5	2	—	—	2	—
Other export promotion expenses	969	13,918	377	32	15,178	306	14,089	783	15
Other expenses, total	647	66,887	2,019	34	15,147	391	12,944	1,813	570
Bad debts	66	19,514	10	—	13	—	13	—	—
Taxes	59	1,897	80	16	166	59	8	98	15
Interest	—	1,017	41	1	361	116	(1)	245	(1)
Contributions	—	1	—	(1)	—	—	—	—	—
Freight	220	5,771	46	—	10	10	—	—	—
Freight insurance	—	6,811	4	—	5	—	—	5	—
Other expenses	302	31,875	1,839	17	14,593	206	12,922	1,464	555
Net loss, noncapital assets	—	—	—	—	—	—	—	—	—
Total receipts less total deductions	8,946	219,068	4,493	1,338	40,530	5,316	19,932	15,282	6,056
Net income (less deficit)	8,946	219,062	4,493	1,338	40,530	5,316	19,932	15,282	6,056
Net income	8,946	219,086	4,494	1,345	40,668	5,323	19,932	15,413	6,058
Deficit	—	24	1	7	138	7	—	131	2
Statutory special deductions, total	—	21	42	—	2	2	—	—	1
Net operating loss carryover	—	21	42	—	(1)	(1)	—	—	1
Dividends received deduction	—	—	—	—	2	2	—	—	—
Tax deferred income and income taxable to stockholders	8,946	219,065	4,452	1,345	40,666	5,321	19,932	15,413	6,057
Total amount deemed distributed	4,473	109,809	2,242	673	20,478	2,667	10,105	7,707	3,371
Total amount actually distributed	2,209	101,246	1,956	59	12,102	854	8,443	2,805	2,795

¹ Less than \$500.

NOTE: See text for "Explanation of Terms" and "Description of the Sample and Limitations of the Data."

ALL ACTIVE DISC RETURNS

Table 24.—Balance Sheet, Income Statement, and Distributions, by Size of Total Assets of the DISC

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	Total active DISC returns	Size of total assets								
		Assets zero or not reported	\$1 under \$50,000	\$50,000 under \$100,000	\$100,000 under \$250,000	\$250,000 under \$500,000	\$500,000 under \$1,000,000	\$1,000,000 under \$5,000,000	\$5,000,000 under \$10,000,000	\$10,000,000 and over
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Number of returns	5,498	70	1,341	716	1,122	737	579	644	143	146
Total assets	9,406,527	—	27,939	52,941	185,344	264,820	415,272	1,404,749	980,020	6,075,442
Qualified assets, total	9,387,800	—	27,471	52,638	184,562	264,141	413,720	1,399,259	978,927	6,067,082
Working capital	370,322	—	7,683	9,771	2,9522	41,425	43,593	102,230	44,849	91,248
Funds awaiting investment	39,351	—	351	671	1,335	4,042	4,780	11,015	17,041	116
Export-Import Bank obligations	466,390	—	235	1,335	4,602	4,711	16,860	61,979	42,931	333,737
Trade receivables (net)	6,226,287	—	13,016	30,280	111,989	164,436	283,073	969,333	691,758	3,962,403
Export property	632,387	—	397	1,767	8,660	12,438	21,234	71,965	59,777	456,149
Producer's loans	925,600	—	3,699	5,491	17,579	24,996	17,992	82,463	53,983	719,397
Investments in related foreign export corporations	5,266	—	92	92	107	607	1,619	1,146	1,424	178
Depreciable assets (net)	76,643	—	186	296	1,026	1,632	1,536	2,620	1,047	68,300
Other assets (net)	645,553	—	1,811	2,935	9,742	9,853	23,033	96,507	66,119	435,554
Nonqualified assets (net)	18,728	—	468	303	782	679	1,552	5,490	1,093	8,360
Total liabilities	9,406,527	—	27,939	52,941	185,344	264,820	415,272	1,404,749	980,020	6,075,442
Accounts payable	1,587,656	—	3,606	9,393	32,291	54,068	73,964	214,566	171,224	1,028,544
Other current liabilities	453,423	—	1,414	2,819	15,541	18,730	26,278	102,233	57,434	228,974
Mortgages, notes, and bonds payable in one year or more	69,975	—	249	526	2,263	5,916	3,716	22,718	200	34,387
Other liabilities	193,289	—	919	2,265	5,083	7,103	15,887	47,828	10,285	103,921
Capital stock	49,931	—	4,022	2,483	5,072	3,947	3,249	8,376	4,110	18,672
Paid-in or capital surplus	88,872	—	172	360	580	163	1,714	4,052	617	81,213
Other earnings and profits	14,478	—	—	—	413	4,409	4,678	3,053	15,236	—13,077
Previously taxed income	2,069,137	—	4,261	9,369	30,838	42,179	73,397	272,120	203,754	1,433,219
Accumulated DISC income	4,880,984	—	13,359	25,989	93,616	128,730	212,413	729,978	517,310	3,159,589
Less: Cost of treasury stock	1,219	—	42	50	353	426	24	175	149	—
Total receipts	24,157,733	58,009	120,620	207,677	644,177	995,960	1,031,274	4,161,230	2,278,401	14,660,385
Total qualified export receipts and nonqualified receipts	24,162,830	58,009	120,620	207,677	644,176	995,944	1,031,268	4,161,818	2,277,535	14,665,783
Qualified export receipts, total	24,095,618	57,909	120,417	207,288	642,527	990,679	1,027,161	4,138,361	2,270,761	14,640,513
Qualified export receipts from sale of export property	23,688,294	57,718	118,283	203,127	635,163	984,110	1,014,215	4,073,575	2,209,762	14,392,340
Other qualified export receipts, total	407,324	192	2,134	4,161	7,365	6,569	12,946	64,786	60,999	248,173
Leasing of export property	41,165	—	—	248	863	447	1,141	7,917	29,351	1,199
Services related to qualified export sale or lease	87,481	8	99	639	654	1,863	1,701	4,164	8,390	69,964
Engineering and architectural services	66,006	—	1,523	2,830	3,058	959	4,999	32,571	5,866	14,202
Export management services	2,470	—	299	—	963	212	494	89	40	372
Qualified dividends	7,247	—	—	2	1	2	—	643	1,201	5,398
Interest on producer's loans	36,518	(1)	85	191	636	697	1,248	3,383	2,547	27,732
Other interest	165,159	183	126	206	1,173	2,391	3,240	15,700	13,605	128,534
Net capital gains	32	—	—	11	19	—	—	2	—	—
Net gain (less net loss) noncapital assets	1,247	—	2	35	—1	(1)	124	316	—	771
Nonqualified receipts, total	67,213	99	203	389	1,649	5,265	4,106	23,457	6,774	25,271
Ultimate use in U. S.	30,660	—	134	224	1,335	3,126	1,655	15,523	1,600	7,062
Exports subsidized by U. S. Government	1,634	—	11	—	—	567	—	10	—	1,045
Certain sales or leases for use by U. S. Government	1,300	—	—	—	—	—	1,289	—	—	12
Nonqualified dividends	18	—	—	1	—	—	—	5	—	13
Other nonqualified receipts	33,600	99	57	164	314	1,571	1,163	7,919	5,174	17,139
Adjustments to receipts:										
Interest on State and local Government obligations	2,086	—	—	—	—	10	4	6	2,066	—
Net loss, noncapital assets	9	—	—	—	—	5	3	(1)	—	(1)
Less: Includable income of Controlled Foreign Corporations	7,193	—	—	—	—	—	—	594	1,201	5,398

Footnotes at end of table

ALL ACTIVE DISC RETURNS

Table 24.—Balance Sheet, Income Statement, and Distributions, by Size of Total Assets of the DISC—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	Total active DISC returns	Size of total assets								
		Assets zero or not reported	\$1 under \$50,000	\$50,000 under \$100,000	\$100,000 under \$250,000	\$250,000 under \$500,000	\$500,000 under \$1,000,000	\$1,000,000 under \$5,000,000	\$5,000,000 under \$10,000,000	\$10,000,000 and over
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Total deductions	19,382,031	54,118	103,851	178,547	540,911	839,102	813,527	3,399,199	1,703,636	11,749,140
Cost of sales and operations	18,140,589	49,356	94,429	153,993	486,064	763,423	711,844	3,146,165	1,499,614	11,235,702
Export promotion expenses, total	666,341	2,652	5,725	11,113	37,189	44,290	58,625	146,878	91,355	268,514
Market studies	7,784	6	59	22	40	157	9	1,384	1,902	4,205
Advertising	51,186	7	267	548	643	1,754	2,071	6,509	5,450	33,937
Depreciation	3,125	13	89	105	194	375	612	434	149	1,155
Salaries and wages	101,878	502	622	1,256	4,930	6,403	13,595	25,639	12,167	36,763
Rents	11,381	126	200	325	731	947	1,411	2,570	2,782	2,288
Sales commissions	212,801	699	1,251	3,199	16,295	16,169	15,787	40,679	28,192	90,530
Warehousing	14,596	189	48	21	178	391	313	3,196	1,149	9,111
Freight (excluding insurance)	72,168	340	384	1,223	2,270	3,457	6,122	21,603	6,331	30,438
Compensation of officers	25,731	183	571	1,334	3,127	3,577	2,904	5,796	903	7,336
Repairs	1,667	1	18	22	58	95	153	406	77	836
Amortization	457	4	37	24	155	38	36	94	48	22
Pension, profit-sharing, stock bonus, and annuity plans	4,826	41	26	16	195	372	310	1,484	312	2,071
Employee benefit programs	4,412	—	2	40	116	77	821	812	489	2,056
Other export promotion expenses	154,327	540	2,150	2,978	8,257	10,480	14,481	36,270	31,406	47,765
Other expenses, total	575,092	2,110	3,697	13,442	17,657	31,383	43,056	106,156	112,667	244,925
Bad debts	28,403	309	71	401	603	738	465	2,803	1,568	21,445
Taxes	34,538	147	596	874	3,108	3,621	4,030	10,092	4,970	7,100
Interest	20,970	259	83	288	692	1,263	1,481	6,712	1,597	8,594
Contributions	517	—	(¹)	(¹)	20	44	11	349	13	79
Freight	264,861	709	907	8,927	5,067	15,192	12,824	41,827	47,629	131,779
Freight insurance	9,142	11	14	35	102	381	7,066	542	353	638
Other expenses	216,661	675	2,025	2,917	8,065	10,143	17,180	43,831	56,537	75,290
Net loss, noncapital assets	9	—	—	—	1	5	3	(¹)	—	(¹)
Total receipts less total deductions	4,775,702	3,891	16,769	29,130	103,266	156,858	217,747	762,032	574,765	2,911,245
Net income (less deficit)	4,780,809	3,891	16,769	29,130	103,266	156,848	217,743	762,620	573,899	2,916,643
Net income	4,783,758	4,036	17,545	29,572	104,118	157,085	218,111	762,748	573,899	2,916,643
Deficit	2,949	145	776	442	852	237	368	129	—	—
Statutory special deductions, total	861	134	294	87	48	84	212	1	—	(¹)
Net operating loss carryover	857	134	294	85	48	82	212	(¹)	—	(¹)
Dividends received deduction	4	—	—	2	—	2	—	(¹)	—	—
Tax deferred income and income taxable to stockholders	4,783,354	4,033	17,337	29,538	104,069	157,018	218,069	762,748	573,899	2,916,643
Total amount deemed distributed	2,416,475	2,016	8,677	14,754	53,014	78,881	109,634	382,904	294,409	1,472,187
Total amount actually distributed	1,526,830	19,634	5,559	6,785	28,077	72,982	66,005	235,087	172,744	919,955

¹ Less than \$500.

NOTE: See text for "Explanation of Terms" and "Description of the Sample and Limitations of the Data."

ALL ACTIVE DISC RETURNS

Table 25.—Assets, Receipts, Deductions, Income, Distributions, and Gross Receipts of the DISC and Related Persons for Current and First-Preceding Year, by Selected Product or Service

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Selected product or service	Number of returns	Total assets	Qualified assets	Export property	Total liabilities (excluding net worth)	Total qualified export receipts and non-qualified receipts	Qualified export receipts from the sale of export property	Other qualified export receipts	Cost of sales and operations
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	
All products and services	5,498	9,406,527	9,387,800	632,387	2,304,343	24,162,830	23,688,294	407,324	18,140,589
Nonmanufactured products and services	617	1,294,302	1,292,205	108,970	359,301	7,809,060	7,672,505	126,215	6,973,202
Grains	80	646,241	644,202	65,858	216,443	5,891,620	5,863,737	24,000	5,568,597
Cotton	16	26,073	26,073	103	6,519	184,130	183,922	158	169,417
Crops, except cotton and grains	90	75,362	75,354	2,333	14,603	228,842	223,230	5,311	184,942
Livestock and livestock products	28	47,079	47,079	1,423	6,711	61,151	60,540	183	21,705
Agricultural services	8	3,560	3,559	—	981	8,568	8,568	—	5,585
Fishery products and services	23	16,906	16,899	41	718	68,531	68,197	326	50,514
Metal mining	20	65,606	65,606	20,563	21,113	240,272	239,576	688	198,110
Coal mining (anthracite, bituminous and lignite) products and services	24	200,365	200,347	16,222	72,652	893,784	886,470	2,501	684,053
Crude petroleum and natural gas products and services	8	34,288	34,288	147	1,507	52,654	52,530	85	17,088
Chemical and fertilizer mineral products and services	11	11,286	11,286	—	1,449	26,605	25,382	437	18,194
Other nonmetallic minerals products and services	7	7,613	7,606	59	318	17,799	17,690	110	1,156
Transportation services (land, air and water)	3	1,223	1,223	—	(¹)	522	—	522	87
Electric, gas, and sanitary services	3	7	7	—	—	—	—	—	—
Export management services	15	1,662	1,662	—	322	1,287	1	1,287	—
Motion picture distribution	15	25,935	25,935	344	3,106	50,300	13,925	36,375	2,914
Engineering and architectural services	53	28,282	28,276	316	6,234	48,481	1,681	46,792	29,604
Miscellaneous nonmanufactured products and services	213	102,815	102,803	1,563	6,624	34,513	27,039	7,441	21,237
Manufactured products	4,881	8,112,225	8,095,595	523,416	1,945,043	16,353,770	16,015,789	281,109	11,167,387
Ordinance and accessories	17	6,594	6,501	1	762	9,676	9,302	316	5,046
Small arms and ammunition	5	2,919	2,884	—	483	3,665	3,527	137	2,021
Ordinance and accessories, not elsewhere classified	12	3,676	3,618	1	279	6,011	5,775	179	3,025
Food and kindred products	214	242,476	241,638	16,109	62,077	1,275,161	1,261,219	3,989	1,099,886
Meat products	63	51,084	51,017	2,672	15,476	271,327	270,052	617	228,761
Dairy products	4	3,069	3,069	—	4	2,222	2,098	124	—
Canned and preserved fruits, vegetables and sea foods	52	19,598	18,855	3,156	4,877	104,368	103,011	120	90,991
Grain mill products	28	91,136	91,119	3,615	11,707	598,902	593,571	2,111	534,752
Sugar, confectionery and related products	7	2,305	2,304	—	138	1,775	1,766	7	—
Beverages	11	28,716	28,716	—	11,358	37,387	33,075	593	18,710
Miscellaneous food preparations and kindred products	49	46,569	46,557	6,666	18,517	259,181	257,647	417	226,671
Tobacco manufactures	21	54,788	54,788	5,620	11,835	91,887	90,606	1,019	50,750
Cigarettes	7	44,681	44,681	4,686	10,923	63,092	62,314	515	30,293
Tobacco and snuff	5	697	697	252	108	2,644	2,637	7	2,099
Tobacco stemming and redrying	9	9,411	9,411	681	804	26,152	25,655	497	18,359
Textile mill products	203	109,817	109,463	15,287	44,240	256,888	255,054	1,452	161,830
Broad woven fabric mills, cotton	25	45,899	45,899	14,472	26,715	112,707	112,462	192	88,855
Broad woven fabric mills, manmade fiber and silk	16	7,813	7,812	—	704	12,577	12,570	6	2,878
Broad woven fabric mills, wool (including dyeing and finishing)	6	1,789	1,789	—	264	3,407	3,390	17	1,941
Narrow fabrics and other smallwares mills: cotton, wool, silk, and manmade fiber and silk	11	1,715	1,715	18	299	6,437	6,437	—	5,342
Knitting mills	7	987	979	—	579	2,792	2,786	5	2,445
Dyeing and finishing textiles, except wool fabrics and knit goods	8	2,047	2,047	—	1,028	2,341	2,341	—	434
Floor covering mills	15	21,099	21,099	—	1,164	17,953	17,001	714	7,740
Yarn and thread mills	26	2,363	2,361	135	1,072	8,697	8,687	2	6,441
Miscellaneous textile goods	89	26,105	25,762	662	12,414	89,978	89,378	517	45,755
Apparel and other finished products made from fabrics and similar materials	75	18,468	18,427	443	8,445	52,489	52,387	27	41,784
Male suits and coats	8	646	646	—	2	503	489	15	160
Male furnishings and work cloth	5	520	520	—	114	1,504	1,504	—	1,034
Female and infant clothing	5	71	71	—	1	49	49	—	—
Miscellaneous apparel and accessories	31	11,387	11,384	144	6,625	35,792	35,717	12	30,116
Miscellaneous fabricated textile products	26	5,844	5,806	299	1,703	14,642	14,628	—	10,474
Lumber and wood products, except furniture	203	131,678	131,157	12,127	32,551	474,591	463,467	7,204	366,475
Logging camps and logging contractors	45	41,509	41,417	6,252	9,031	139,416	130,765	5,695	113,867
Sawmills and planing mills	46	33,195	33,180	953	4,462	132,354	131,044	831	83,449
Millwork, veneer, plywood, and prefabricated structural wood products	30	11,827	11,824	191	4,596	38,609	38,528	18	30,358
Miscellaneous wood products	82	45,148	44,736	4,732	14,462	164,213	163,129	661	158,801
Furniture and fixtures	33	7,777	7,769	661	3,992	21,632	21,308	324	16,212
Household furniture	4	464	457	—	25	1,412	1,395	17	1,166
Office furniture	6	525	525	—	21	286	286	—	—
Public building and related furniture	3	105	105	—	(¹)	47	47	—	—
Partitions, shelving, lockers, and office and store fixtures	3	792	792	—	—	773	749	24	—
Miscellaneous furniture and fixtures	17	5,892	5,891	661	3,945	19,114	18,831	283	15,046
Paper and allied products	104	240,565	240,399	6,154	61,321	592,088	585,496	5,761	374,433
Pulp mills	9	51,221	51,134	377	3,291	126,857	123,827	3,021	50,254
Paper mills, except building paper mills	16	40,128	40,127	542	23,663	114,456	114,391	65	84,881
Paperboard mills	8	60,797	60,797	72	1,460	86,623	83,954	2,010	36,257
Converted paper and paperboard products, except containers and boxes	55	83,753	83,676	5,117	32,355	242,264	241,451	661	185,498
Paperboard containers, boxes, and building paper	16	4,666	4,664	47	552	21,889	21,873	4	17,544
Printing, publishing, and allied products	107	88,095	88,086	1,091	51,392	94,817	94,160	311	50,938
Periodicals publishing and printing	8	10,408	10,408	—	5,592	17,673	17,493	—	7,498
Books	69	71,720	71,720	1,061	44,386	62,867	62,394	307	33,150
Miscellaneous publishing	8	1,551	1,551	22	480	992	992	—	300
Greeting card publishing	4	2,224	2,224	—	27	3,082	3,082	—	1,458
Binders and related work	9	805	805	—	85	1,051	1,051	—	714
Service industries for the printing trade	9	1,386	1,377	9	821	9,152	9,148	4	7,818
Chemicals and allied products	474	1,857,934	1,854,857	65,296	288,552	3,404,919	3,342,764	51,979	2,071,826
Industrial inorganic and organic chemicals	103	875,417	875,298	32,563	89,891	1,426,514	1,396,329	25,687	789,752
Plastics materials, synthetic resins, rubber, and other manmade fibers, except glass	108	281,358	280,992	4,458	28,141	525,604	517,520	7,323	308,218
Drugs	57	241,634	239,308	951	66,494	258,044	250,850	3,840	158,801

Footnote at end of table

ALL ACTIVE DISC RETURNS

Table 25.—Assets, Receipts, Deductions, Income, Distributions, and Gross Receipts of the DISC and Related Persons for Current and First-Preceding Year, by Selected Product or Service—Continued

(All figures are estimates based on samples—money amounts are in thousands of dollars)

Selected product or service	Number of returns	Total assets	Qualified assets	Export property	Total liabilities (excluding net worth)	Total qualified export receipts and non-qualified receipts	Qualified export receipts from the sale of export property	Other qualified export receipts	Cost of sales and operations
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Manufactured products—Continued									
Chemicals and allied products—Continued									
Soap, detergents, and cleaning preparations, perfumes, cosmetics, and other toilet preparations	28	18,910	18,910	—	3,930	27,036	27,014	22	13,350
Paints, varnishes, lacquers, enamels, and allied products	32	6,348	6,339	435	2,640	20,698	20,691	7	12,592
Gum, wood, and agricultural chemicals	37	269,444	269,419	11,669	63,554	743,228	732,211	10,517	525,199
Miscellaneous chemicals products	109	164,823	164,591	15,221	33,902	403,196	398,149	4,583	263,915
Petroleum refining and related products									
Petroleum refining	34	111,110	110,433	1,527	18,797	209,354	200,386	8,572	136,693
Miscellaneous products of petroleum and coal	7	13,417	13,417	—	2,091	10,614	10,613	—	3,157
	27	97,694	97,016	1,527	16,706	198,740	189,773	8,572	133,536
Rubber and miscellaneous plastics products									
Fabricated rubber products, not elsewhere classified	97	64,048	63,905	938	12,472	223,379	222,804	499	168,790
Miscellaneous plastics products	27	44,819	44,818	692	7,453	160,316	160,160	156	121,410
	70	19,229	19,087	246	5,019	63,063	62,644	343	47,380
Leather and leather products									
Leather tanning and finishing	56	19,141	19,090	658	10,246	110,363	110,193	78	100,092
Industrial belting and packing	21	5,636	5,636	559	3,233	17,025	16,943	15	14,777
Boot and shoe cut stock and findings	3	58	7	—	—	51	51	—	—
Footwear, except rubber	3	771	771	—	—	249	234	15	—
Leather goods, not elsewhere classified	5	2,741	2,741	—	1,190	13,392	13,383	9	10,217
	24	9,933	9,933	99	5,823	79,646	79,582	39	75,097
Stone, clay, glass, and concrete products									
Glass products, made or purchased glass	44	64,263	64,262	529	6,935	105,164	100,886	4,158	53,422
Cement, hydraulic and structural clay products	10	44,364	44,364	4	3,064	68,190	64,830	3,288	34,895
Pottery and related products	4	626	626	—	231	570	570	—	188
Abrasive, asbestos, and miscellaneous nonmetallic mineral products	3	561	561	—	22	1,872	1,855	18	1,659
	27	18,712	18,711	525	3,618	34,532	33,632	853	16,681
Primary metal products									
Blast furnaces, steel works, and rolling and finishing mills	196	264,202	264,177	16,610	54,208	819,657	812,983	4,666	571,272
Iron and steel foundries	25	74,956	74,956	—	3,639	98,494	98,181	313	31,314
Primary smelting and refining of nonferrous metals	8	2,568	2,568	—	(*)	2,304	2,301	3	—
Secondary smelting and refining of nonferrous metals	5	29,932	29,932	—	83	29,906	28,392	1,514	386
Rolling, drawing, and extruding of nonferrous metals	7	7,140	7,140	—	2,507	6,509	6,483	26	8
Nonferrous foundries	16	5,184	5,184	—	1,433	6,754	6,736	18	3,400
Miscellaneous primary metal products	5	3,279	3,279	830	19	6,174	6,098	76	4,047
	130	141,144	141,118	15,780	46,527	669,517	664,793	2,716	532,117
Fabricated metal products, except ordnance, machinery, and transportation equipment									
Metal cans, hand tools, and general hardware	447	247,149	245,524	8,913	70,301	665,965	656,553	5,701	483,815
Heating apparatus (except electric) and plumbing fixtures	67	24,348	24,264	453	9,681	80,039	79,175	863	56,399
Fabricated structural metal products	43	7,068	7,063	—	1,743	10,686	10,581	105	5,757
Screw machine products, and bolts, nuts, screws, rivets and washers	79	51,407	51,401	1,666	12,395	175,533	172,391	2,016	138,656
Metal stampings	26	8,539	8,538	—	1,579	9,890	9,749	141	3,062
Coating, engraving, and allied services	17	4,342	4,342	—	1,141	6,598	6,485	113	4,396
Miscellaneous fabricated wire products	6	18,852	18,852	—	1,206	41,965	40,825	1,139	29,822
Miscellaneous fabricated metal products	19	11,966	11,966	10	3,726	52,652	52,051	41	43,818
	190	120,626	119,098	6,784	38,830	288,602	285,294	1,284	201,905
Machinery, except electrical									
Engines and turbines	919	1,382,374	1,381,841	22,228	242,981	1,797,755	1,747,304	46,806	918,269
Farm machinery and equipment	15	247,314	247,314	190	10,418	173,935	160,533	13,159	27,103
Construction, mining, and materials handling machinery and equipment	63	93,972	93,972	565	42,741	146,050	144,736	1,025	96,825
Metalworking machinery and equipment	132	397,469	397,469	12,614	65,369	574,316	562,368	11,396	331,638
Special industry machinery, except metalworking machinery	58	35,652	35,645	15	12,313	34,295	31,641	2,567	14,042
General industrial machinery and equipment	269	225,580	225,342	2,496	53,701	369,459	363,744	5,479	216,086
Office, computing, and accounting machines	123	53,965	53,697	2,856	14,973	105,654	101,010	4,623	69,548
Service industry machines	32	184,270	184,253	—	7,835	140,943	135,557	5,383	21,441
Miscellaneous machinery, except electrical	22	5,253	5,253	453	1,626	15,340	13,904	7	11,162
	205	138,899	138,896	3,040	34,005	237,763	233,811	3,166	130,423
Electrical machinery, equipment, and supplies									
Electric transmission and distribution equipment	737	830,527	829,845	34,082	248,941	1,259,958	1,225,003	30,233	820,785
Electrical industrial apparatus	21	177,941	177,938	228	10,640	121,249	101,179	20,017	36,988
Household appliances	56	31,401	31,400	1,375	14,402	74,823	73,858	495	55,243
Electric lighting and wiring equipment	18	61,901	61,901	8,081	39,257	89,986	89,487	392	70,149
Radio, television and communication equipment	27	5,409	5,409	—	392	10,887	10,723	95	6,672
Electronic components and accessories	65	108,235	108,221	2	9,580	118,764	117,452	1,197	44,940
Miscellaneous electrical machinery, equipment, and supplies	286	188,645	188,382	4,375	46,023	364,399	360,238	3,924	236,788
	264	256,996	256,594	20,021	128,647	479,850	472,066	4,114	370,005
Transportation equipment									
Motor vehicles and motor vehicle equipment	325	1,588,870	1,584,605	298,004	541,475	3,378,270	3,283,632	91,385	2,583,183
Aircraft and parts	120	695,556	694,441	21,337	241,296	923,494	895,370	26,096	621,771
Ship and boat building and repairing	132	865,448	864,725	276,289	290,501	2,340,562	2,274,954	64,704	1,866,066
Railroad equipment	23	4,180	4,180	—	292	21,221	21,155	66	17,356
Miscellaneous transportation equipment	10	2,437	2,348	19	1,374	8,013	7,767	2	6,433
	40	21,249	18,911	359	8,011	84,979	84,386	518	71,557
Professional, scientific, and controlling instruments, photographic and optical goods, watches and clocks									
Engineering, laboratory, scientific and research instruments, and associated equipment	235	553,710	550,346	2,427	91,748	936,247	913,584	11,898	676,333
Instruments for measuring, controlling, and indicating physical characteristics	68	125,277	125,241	362	16,123	136,234	134,413	1,778	51,875
Optical instruments and lenses	61	56,890	56,888	1	19,911	68,135	65,497	2,467	39,413
	12	2,294	2,294	—	1,593	5,064	5,027	37	3,828
Surgical, medical, and dental instruments and supplies	54	32,274	31,960	1,499	4,452	51,844	51,564	221	30,281
Ophthalmic goods	3	3,887	3,881	—	1,209	5,745	5,731	5	3,456
Photographic equipment and supplies	27	330,347	327,342	513	47,885	663,785	645,935	7,367	543,977
Watches and clocks	10	2,740	2,740	53	575	5,439	5,417	23	3,502
Miscellaneous manufactured products									
Jewelry, silverware, and plated ware	340	228,637	228,482	14,711	81,772	574,108	566,698	4,730	415,552
Musical instruments	19	3,680	3,680	1,788	528	20,222	20,069	135	18,481
Toys, amusement, sporting and athletic goods	10	11,204	11,203	303	5,251	31,276	31,213	27	25,347
Pens, pencils, and other office and artists' materials	51	65,528	65,518	889	20,063	171,421	170,219	330	142,911
Costume jewelry, novelties, buttons, and miscellaneous notions, except precious metals	15	5,050	5,050	392	2,247	10,415	10,411	—	7,469
Miscellaneous manufactured products	5	676	676	198	555	2,967	2,967	—	2,433
	240	142,501	142,356	11,141	53,127	337,807	331,819	4,238	218,911

Footnotes at end of table

ALL ACTIVE DISC RETURNS

Table 25.—Assets, Receipts, Deductions, Income, Distributions, and Gross Receipts of the DISC and Related Persons for Current and First-Preceding Year, by Selected Product or Service—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Selected product or service	Total export promotion and other expenses	Export promotion expenses	Net income	Deficit	Tax deferred income and income taxable to stock holders	DISC income subject to deferral computation	Total amount deemed distributed
	(10)	(11)	(12)	(13)	(14)	(15)	(16)
All products and services	1,241,433	666,341	4,783,758	2,949	4,783,354	4,741,392	2,416,475
Nonmanufactured products and services	188,664	74,115	647,988	795	647,983	645,505	325,230
Grains	49,043	8,464	274,266	287	274,266	273,320	137,607
Cotton	2,499	1,721	12,313	99	12,310	12,310	6,155
Crops, except cotton and grains	7,377	2,195	36,565	42	36,565	36,336	18,397
Livestock and livestock products	2,286	1,191	37,252	93	37,252	37,116	18,694
Agricultural services	1,264	880	1,719	—	1,719	1,719	860
Fishery products and services	3,838	860	14,182	3	14,182	14,165	7,100
Metal mining	8,560	1,419	33,602	—	33,602	33,574	16,814
Coal mining (anthracite, bituminous and lignite) products and services	61,462	31,253	148,269	—	148,269	148,128	74,205
Crude petroleum and natural gas products and services	6,172	6,146	29,395	—	29,395	29,395	14,697
Chemical and fertilizer mineral products and services	16	11	8,394	—	8,394	8,392	4,198
Other nonmetallic minerals products and services	12,153	1,958	4,490	—	4,490	4,490	2,245
Transportation services (land, air and water)	63	63	372	—	372	372	186
Electric, gas, and sanitary services	(¹)	—	—	(¹)	—	—	—
Export management services	195	152	1,099	7	1,099	1,089	554
Motion picture distribution	27,455	14,511	19,932	—	19,932	19,654	10,105
Engineering and architectural services	3,578	1,782	15,413	114	15,413	15,413	7,707
Miscellaneous nonmanufactured products and services	2,702	1,510	10,725	151	10,722	10,032	5,706
Manufactured products	1,052,768	592,226	4,135,770	2,154	4,135,371	4,095,886	2,091,245
Ordinance and accessories	615	190	4,015	1	4,015	3,996	2,017
Small arms and ammunition	94	77	1,550	—	1,550	1,531	785
Ordinance and accessories, not elsewhere classified	522	113	2,465	1	2,465	2,465	1,233
Food and kindred products	66,161	35,247	109,187	73	109,177	108,402	54,976
Meat products	13,099	6,994	29,469	2	29,458	29,105	14,906
Dairy products	8	—	2,214	—	2,214	2,214	1,107
Canned and preserved fruits, vegetables and sea foods	5,049	3,136	8,399	71	8,399	8,379	4,209
Grain mill products	25,674	10,996	38,476	—	38,476	38,108	19,422
Sugar, confectionery and related products	4	3	1,771	—	1,771	1,764	889
Beverages	9,483	8,818	9,194	—	9,194	9,193	4,597
Miscellaneous food preparations and kindred products	12,844	5,300	19,666	—	19,666	19,639	9,846
Tobacco manufactures	17,018	14,896	24,120	(¹)	24,120	23,607	12,316
Cigarettes	15,294	13,973	17,505	—	17,505	17,088	8,961
Tobacco and snuff	235	89	310	—	310	310	155
Tobacco stemming and redrying	1,488	834	6,305	(¹)	6,305	6,209	3,200
Textile mill products	48,612	13,397	46,485	40	46,484	45,820	23,629
Broad woven fabric mills, cotton	9,976	7,387	13,876	(¹)	13,876	13,876	6,938
Broad woven fabric mills, manmade fiber and silk	1,665	51	8,034	—	8,034	8,034	4,017
Broad woven fabric mills, wool (including dyeing and finishing)	266	159	1,200	—	1,200	1,200	600
Narrow fabrics and other smallwares mills: cotton, wool, silk, and manmade fiber and silk	72	37	1,023	(¹)	1,023	1,023	512
Knitting mills	49	14	298	—	298	293	151
Dyeing and finishing textiles, except wool fabrics and knit goods	610	538	1,297	—	1,297	1,297	648
Floor covering mills	759	378	9,454	—	9,454	8,811	5,048
Yarn and thread mills	1,590	1,029	666	—	666	664	334
Miscellaneous textile goods	33,624	3,804	10,638	39	10,637	10,621	5,381
Apparel and other finished products made from fabrics and similar materials	3,701	2,019	7,017	19	7,014	7,003	3,511
Male suits and coats	3	—	340	—	340	339	171
Male furnishings and work cloth	190	155	280	—	280	280	140
Female and infant clothing	2	1	47	—	47	47	23
Miscellaneous apparel and accessories	2,146	860	3,541	11	3,536	3,529	1,772
Miscellaneous fabricated textile products	1,365	1,002	2,809	8	2,809	2,809	1,405
Lumber and wood products, except furniture	22,420	9,014	85,735	39	85,693	85,014	43,176
Logging camps and logging contractors	9,385	2,948	16,164	—	16,164	16,136	8,095
Sawmills and planing mills	2,116	1,647	46,795	6	46,795	46,314	23,628
Milwork, veneer, plywood, and prefabricated structural wood products	2,232	1,620	6,020	1	6,020	6,002	3,019
Miscellaneous wood products	8,688	2,800	16,756	32	16,714	16,561	8,434
Furniture and fixtures	3,015	2,660	2,406	—	2,406	2,382	1,215
Household furniture	182	107	64	—	64	63	32
Office furniture	10	—	275	—	275	275	138
Public building and related furniture	—	—	47	—	47	47	24
Partitions, shelving, lockers, and office and store fixtures	(¹)	—	773	—	773	749	398
Miscellaneous furniture and fixtures	2,822	2,552	1,246	—	1,246	1,246	623
Paper and allied products	40,745	14,398	176,997	88	176,997	176,660	87,455
Pulp mills	5,891	2,103	70,712	—	70,712	70,619	35,402
Paper mills, except building paper mills	16,441	4,846	13,158	24	13,158	13,118	6,600
Paperboard mills	3,593	1,166	46,773	—	46,773	46,763	23,391
Converted paper and paperboard products, except containers and boxes	13,489	5,608	43,280	3	43,280	43,089	20,524
Paperboard containers, boxes, and building paper	1,331	675	3,074	61	3,074	3,072	1,539
Printing, publishing, and allied products	11,803	10,075	32,105	29	32,086	32,067	16,052
Periodicals: publishing and printing	5,654	5,437	4,536	15	4,536	4,536	2,268
Books	4,684	3,459	25,048	15	25,048	25,031	12,533
Miscellaneous publishing	103	9	588	—	588	588	294
Greeting card publishing	354	352	1,269	—	1,269	1,269	635
Binders and related work	20	19	317	—	317	317	158
Service industries for the printing trade	988	799	347	—	327	325	164
Chemicals and allied products	242,495	104,473	1,090,004	7	1,089,985	1,077,328	551,321
Industrial inorganic and organic chemicals	141,453	45,123	495,309	—	495,309	484,708	252,954
Plastics materials, synthetic resins, rubber, and other manmade fibers, except glass	24,689	16,932	192,698	(¹)	192,698	192,220	96,588
Drugs	21,608	15,805	77,635	(¹)	77,635	76,440	39,415

Footnotes at end of table

ALL ACTIVE DISC RETURNS

Table 25.—Assets, Receipts, Deductions, Income, Distributions, and Gross Receipts of the DISC and Related Persons for Current and First-Preceding Year, by Selected Product or Service—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Selected product or service	Total export promotion and other expenses	Export promotion expenses	Net income	Deficit	Tax deferred income and income taxable to stock holders	DISC income subject to deferral computation	Total amount deemed distributed
	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Manufactured products—Continued							
Chemicals and allied products—Continued							
Soap, detergents, and cleaning preparations, perfumes, cosmetics, and other toilet preparations ..	1,316	750	12,370	—	12,370	12,370	6,185
Paints, varnishes, lacquers, enamels, and allied products	5,165	2,741	2,941	—	2,922	2,922	1,461
Gum, wood, and agricultural chemicals	18,817	7,435	199,211	—	199,211	198,864	99,779
Miscellaneous chemicals products	29,447	15,288	109,840	6	109,840	109,802	54,939
Petroleum refining and related products	3,648	3,234	69,013	—	69,013	68,010	35,008
Petroleum refining	30	10	7,428	—	7,428	7,428	3,714
Miscellaneous products of petroleum and coal	3,618	3,224	61,585	—	61,585	60,582	31,294
Rubber and miscellaneous plastics products	17,305	11,136	37,283	—	37,241	37,136	18,673
Fabricated rubber products, not elsewhere classified	9,523	4,726	29,382	—	29,382	29,309	14,728
Miscellaneous plastics products	7,782	6,410	7,901	—	7,859	7,827	3,946
Leather and leather products	5,061	1,717	5,209	—	5,209	5,166	2,627
Leather tanning and finishing	1,070	396	1,177	—	1,177	1,167	593
Industrial belting and packing	(¹)	—	51	—	51	51	25
Boot and shoe cut stock and findings	(¹)	(¹)	249	—	249	249	124
Footwear, except rubber	2,120	1,075	1,055	—	1,055	1,046	532
Leather goods, not elsewhere classified	1,871	246	2,678	—	2,678	2,653	1,351
Stone, clay, glass, and concrete products	17,614	11,471	34,128	—	34,128	33,827	17,214
Glass products, made or purchased glass	10,973	8,398	22,323	—	22,323	22,323	11,161
Cement, hydraulic and structural clay products	68	68	313	—	313	313	156
Pottery and related products	17	—	196	—	196	181	106
Abrasive, asbestos, and miscellaneous nonmetallic mineral products	6,556	3,005	11,296	—	11,296	11,010	5,791
Primary metal products	50,406	14,221	197,982	3	197,982	197,243	99,191
Blast furnaces, steel works, and rolling and finishing mills	3,175	1,427	64,004	—	64,004	63,843	32,083
Iron and steel foundries	1	(¹)	2,302	—	2,302	2,302	1,151
Primary smelting and refining of nonferrous metals	3,554	1,415	25,965	—	25,965	25,965	12,983
Secondary smelting and refining of nonferrous metals	3	3	6,501	3	6,501	6,475	3,263
Rolling, drawing, and extruding of nonferrous metals	228	59	3,126	—	3,126	3,108	1,572
Nonferrous foundries	20	(¹)	2,107	—	2,107	2,107	1,053
Miscellaneous primary metal products	43,424	11,317	93,977	—	93,977	93,443	47,085
Fabricated metal products, except ordnance, machinery, and transportation equipment	48,836	37,446	133,384	70	133,380	132,871	67,452
Metal cans, hand tools, and general hardware	9,712	8,368	13,938	9	13,936	13,878	6,997
Heating apparatus (except electric) and plumbing fixtures	1,895	1,491	3,035	1	3,035	3,006	1,532
Fabricated structural metal products	6,670	5,365	30,207	1	30,204	30,156	14,671
Screw machine products, and bolts, nuts, screws, rivets and washers	434	242	6,394	—	6,394	6,345	3,184
Metal stampings	44	5	2,168	9	2,168	2,115	1,110
Coating, engraving, and allied services	1,490	1	10,653	—	10,653	10,653	6,327
Miscellaneous fabricated wire products	1,779	901	7,055	—	7,055	7,015	3,547
Miscellaneous fabricated metal products	26,812	21,072	59,936	51	59,936	59,703	30,085
Machinery, except electrical	119,897	85,296	760,415	825	760,263	758,036	381,447
Engines and turbines	284	21	146,548	—	146,548	146,421	73,332
Farm machinery and equipment	11,349	9,626	37,876	—	37,876	37,736	19,008
Construction, mining, and materials handling machinery and equipment	31,189	23,671	211,858	370	211,858	210,693	106,512
Metalworking machinery and equipment	3,021	2,512	17,231	—	17,231	17,195	8,634
Special industry machinery, except metalworking machinery	20,540	14,934	132,839	6	132,781	132,650	66,658
General industrial machinery and equipment	7,887	4,820	28,232	14	28,140	28,069	14,105
Office, computing, and accounting machines	8,455	6,807	111,047	—	111,047	111,015	55,540
Service industry machines	1,051	781	3,127	—	3,127	3,120	1,567
Miscellaneous machinery, except electrical	36,119	22,124	71,656	435	71,656	71,128	36,092
Electrical machinery, equipment, and supplies	88,430	58,254	351,254	511	351,178	345,408	178,645
Electric transmission and distribution equipment	7,444	2,863	76,818	1	76,818	76,740	38,448
Electrical industrial apparatus	5,349	3,418	14,232	1	14,230	14,198	7,131
Household appliances	6,216	4,326	13,621	—	13,621	13,614	6,814
Electric lighting and wiring equipment	1,120	190	3,095	—	3,095	3,092	1,549
Radio, television and communication equipment	8,837	6,751	65,241	255	65,241	64,981	32,751
Electronic components and accessories	24,491	18,495	103,120	—	103,120	97,801	54,351
Miscellaneous electrical machinery, equipment, and supplies	34,972	22,211	75,128	254	75,054	74,983	37,602
Transportation equipment	155,126	125,544	640,139	176	640,110	627,989	329,737
Motor vehicles and motor vehicle equipment	43,284	21,824	258,456	18	258,456	253,027	131,943
Aircraft and parts	107,757	100,295	366,897	158	366,870	360,325	190,328
Ship and boat building and repairing	430	342	3,436	—	3,436	3,374	1,749
Railroad equipment	1,253	1,087	327	—	327	325	164
Miscellaneous transportation equipment	2,401	1,996	11,022	1	11,021	10,938	5,553
Professional, scientific, and controlling instruments: photographic and optical goods, watches and clocks	33,076	14,254	226,839	(¹)	226,839	226,175	113,751
Engineering, laboratory, scientific and research instruments, and associated equipment	19,203	4,956	65,156	—	65,156	64,696	32,808
Instruments for measuring, controlling, and indicating physical characteristics	5,721	3,832	23,001	—	23,001	22,969	11,517
Optical instruments and lenses	83	70	1,153	(¹)	1,153	1,153	577
Surgical, medical, and dental instruments and supplies	3,084	2,309	18,479	—	18,478	18,446	9,255
Ophthalmic goods	589	568	1,701	—	1,701	1,701	850
Photographic equipment and supplies	4,178	2,373	115,629	—	115,629	115,491	57,884
Watches and clocks	218	145	1,720	(¹)	1,720	1,720	860
Miscellaneous manufactured products	56,779	23,681	102,052	274	102,052	101,746	51,831
Jewelry, silverware, and plated ware	538	282	1,204	—	1,204	1,202	603
Musical instruments	1,750	433	4,178	—	4,178	4,159	2,099
Toys, amusement, sporting and athletic goods	5,756	2,091	22,774	19	22,774	22,740	11,404
Pens, pencils, and other office and artists' materials	662	319	2,290	7	2,290	2,290	1,145
Costume jewelry, novelties, buttons, and miscellaneous notions, except precious metals	384	343	150	—	150	150	75
Miscellaneous manufactured products	47,689	20,214	71,455	248	71,455	71,204	36,505

ALL ACTIVE DISC RETURNS

Table 25.—Assets, Receipts, Deductions, Income, Distributions, and Gross Receipts of the DISC and Related Persons for Current and First-Preceding Year, by Selected Product or Service—Continued

(All figures are estimates based on samples—money amounts are in thousands of dollars)

Selected product or service	Total amount actually distributed		Gross receipts of the DISC from all sources	Gross receipts of the DISC and related U.S. persons derived outside the U.S.				
	Number of returns	Amount		Number of returns	Total amount	Returns with 1st-preceding year receipts		
						Number of returns	Current year receipts	1st-preceding year receipts
	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
All products and services	2,608	1,526,830	66,276,665	5,204	71,253,136	2,921	62,583,878	49,214,657
Nonmanufactured products and services	233	219,314	18,777,107	432	19,523,285	189	16,011,588	14,853,428
Grains	42	142,024	13,945,412	68	13,957,721	26	11,786,345	11,025,005
Cotton	9	1,004	408,237	16	425,629	5	391,283	306,576
Crops, except cotton and grains	50	11,618	1,468,260	87	1,530,912	54	1,224,301	1,833,941
Livestock and livestock products	8	652	198,552	28	192,601	14	74,497	84,893
Agricultural services	5	743	8,568	8	8,568	5	8,030	6,508
Fishery products and services	10	2,429	68,531	20	65,658	11	44,140	36,506
Metal mining	10	6,776	526,955	19	862,526	12	825,779	755,502
Coal mining (anthracite, bituminous and lignite) products and services	12	29,230	1,450,931	24	1,650,097	9	912,512	407,746
Crude petroleum and natural gas products and services	3	4,249	152,967	8	152,302	4	133,990	55,317
Chemical and fertilizer mineral products and services	7	4,370	97,283	11	96,790	4	93,277	60,919
Other nonmetallic minerals products and services	3	52	50,046	7	51,110	7	51,110	21,903
Transportation services (land, air and water)	—	—	522	3	522	3	522	751
Electric, gas, and sanitary services	—	—	—	—	—	—	—	—
Export management services	8	512	14,659	15	14,666	5	12,039	10,693
Motion picture distribution	4	8,443	80,807	15	131,247	4	129,849	82,694
Engineering and architectural services	24	2,805	245,773	52	324,590	17	310,443	156,605
Miscellaneous nonmanufactured products and services	38	4,406	59,601	51	58,345	9	13,471	7,869
Manufactured products	2,375	1,307,516	47,499,558	4,772	51,729,851	2,732	46,572,290	34,361,230
Ordinance and accessories	10	2,573	49,505	16	39,238	9	38,841	39,876
Small arms and ammunition	5	856	20,788	4	4,789	4	4,789	3,993
Ordinance and accessories, not elsewhere classified	5	1,717	28,716	12	34,450	5	34,052	35,884
Food and kindred products	113	28,984	2,415,598	205	2,051,059	137	1,677,179	1,277,328
Meat products	31	11,073	538,883	60	502,939	37	321,166	245,737
Dairy products	**	**	29,971	4	38,415	4	38,415	20,379
Canned and preserved fruits, vegetables and sea foods	24	2,494	180,301	52	184,103	31	147,696	124,080
Grain mill products	17	5,243	1,144,764	23	749,824	18	712,491	602,695
Sugar, confectionery and related products	**	**	21,116	7	33,563	**	6,855	2,324
Beverages	5	2,209	57,007	11	103,814	**	91,593	53,703
Miscellaneous food preparations and kindred products	29	7,083	443,556	48	438,400	33	358,963	228,410
Tobacco manufactures	12	15,004	407,990	21	566,417	12	427,964	344,051
Cigarettes	**	**	217,353	7	299,943	**	257,126	225,681
Tobacco and snuff	**	**	4,274	5	57,364	**	54,840	49,931
Tobacco stemming and redrying	3	882	186,362	9	209,109	4	115,998	68,438
Textile mill products	99	18,634	807,248	197	759,229	92	630,237	448,589
Broad woven fabric mills, cotton	12	3,212	279,037	25	226,808	13	185,766	144,449
Broad woven fabric mills, manmade fiber and silk	6	3,951	192,413	16	194,911	7	173,049	81,877
Broad woven fabric mills, wool (including dyeing and finishing)	**	**	34,585	6	34,585	**	32,558	27,190
Narrow fabrics and other smallwares mills: cotton, wool, silk, and manmade fiber and silk	6	45	6,432	9	6,432	9	6,432	6,851
Knitting mills	**	**	3,509	7	3,299	**	—	—
Dyeing and finishing textiles, except wool fabrics and knit goods	**	**	27,044	6	19,867	**	19,678	21,420
Floor covering mills	11	6,908	88,527	15	87,560	6	74,199	62,492
Yarn and thread mills	12	123	14,163	26	22,885	11	7,036	6,966
Miscellaneous textile goods	37	3,205	161,538	67	162,882	39	131,519	97,342
Apparel and other finished products made from fabrics and similar materials	25	2,497	117,323	75	137,599	27	95,084	77,422
Male suits and coats	**	**	3,395	8	3,358	**	180	186
Male furnishings and work cloth	**	**	3,698	5	3,698	**	1,038	312
Female and infant clothing	5	14	7,617	5	7,617	**	7,596	7,700
Miscellaneous apparel and accessories	6	1,641	42,110	31	61,893	6	37,186	31,063
Miscellaneous fabricated textile products	9	823	60,503	26	61,034	14	49,084	38,161
Lumber and wood products, except furniture	107	162,453	1,327,825	188	1,315,285	89	1,179,227	1,148,431
Logging camps and logging contractors	33	113,298	721,719	45	704,285	27	655,802	699,210
Sawmills and planing mills	27	38,544	340,196	44	353,764	20	327,472	266,893
Millwork, veneer, plywood, and preengineered structural wood products	16	3,552	85,241	25	58,112	8	36,920	23,637
Miscellaneous wood products	31	7,059	180,669	74	199,124	34	159,033	158,691
Furniture and fixtures	14	920	28,344	33	32,951	24	24,618	19,112
Household furniture	4	33	1,412	4	1,372	4	1,372	1,407
Office furniture	—	—	4,171	6	9,644	3	2,519	3,269
Public building and related furniture	—	—	1,182	3	1,182	3	1,182	1,180
Partitions, shelving, lockers, and office and store fixtures	3	398	1,912	3	1,779	3	1,779	1,302
Miscellaneous furniture and fixtures	7	488	19,666	17	18,974	11	17,766	11,954
Paper and allied products	50	57,863	1,455,971	100	1,603,080	63	1,335,452	776,930
Pulp mills	**	**	482,454	9	606,761	6	518,940	292,671
Paper mills, except building paper mills	8	1,086	131,740	16	137,070	6	118,545	69,786
Paperboard mills	**	**	385,181	8	385,380	5	362,432	200,940
Converted paper and paperboard products, except containers and boxes	26	8,264	423,716	51	441,083	37	314,214	199,876
Paperboard containers, boxes, and building paper	6	710	32,881	16	32,786	9	21,320	13,659
Printing, publishing, and allied products	45	7,780	214,332	99	429,005	65	360,553	302,774
Periodicals: publishing and printing	**	**	25,527	8	25,343	8	25,343	18,599
Books	28	4,549	143,457	63	359,873	40	219,890	269,127
Miscellaneous publishing	—	—	13,623	8	13,586	**	257	238
Greeting card publishing	—	**	8,610	4	9,549	4	9,549	9,104
Binders and related work	6	285	13,965	9	13,965	6	2,092	1,757
Service industries for the printing trade	**	**	9,150	7	6,689	**	3,422	3,948
Chemicals and allied products	279	261,562	6,706,148	468	7,322,711	266	6,701,423	4,777,394
Industrial inorganic and organic chemicals	64	66,977	2,422,237	103	2,630,194	68	2,476,155	1,639,673
Plastics materials; synthetic resins, rubber, and other manmade fibers, except glass	67	75,733	1,926,408	105	2,208,070	49	2,040,878	1,481,663
Drugs	40	6,332	416,401	57	538,610	29	508,971	442,012

Footnotes at end of table

ALL ACTIVE DISC RETURNS

Table 25.—Assets, Receipts, Deductions, Income, Distributions, and Gross Receipts of the DISC and Related Persons for Current and First-Preceding Year, by Selected Product or Service—Continued

(All figures are estimates based on samples—money amounts are in thousands of dollars)

Selected product or service	Total amount actually distributed		Gross receipts of the DISC from all sources	Gross receipts of the DISC and related U.S. persons derived outside the U.S.				
	Number of returns	Amount		Number of returns	Total amount	Returns with 1st-preceding year receipts		
						Number of returns	Current year receipts	1st-preceding year receipts
	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
Manufactured products—Continued								
Chemicals and allied products—Continued								
Soap, detergents, and cleaning preparations, perfumes, cosmetics, and other toilet preparations	17	4,302	113,358	28	208,271	24	199,311	230,424
Paints, varnishes, lacquers, enamels, and allied products	13	828	31,312	32	31,210	23	17,773	10,645
Gum, wood, and agricultural chemicals	20	65,497	1,127,154	36	995,482	19	910,556	572,185
Miscellaneous chemicals products	58	41,893	669,278	107	710,875	54	547,779	400,793
Petroleum refining and related products	17	5,303	753,589	34	745,266	19	636,614	369,460
Petroleum refining	3	107	193,148	7	88,413	**	60,843	25,120
Miscellaneous products of petroleum and coal	14	5,196	560,442	27	656,853	**	575,771	344,341
Rubber and miscellaneous plastics products	48	8,343	408,720	94	555,873	55	525,508	324,500
Fabricated rubber products, not elsewhere classified	13	6,330	334,675	27	477,480	22	474,451	274,399
Miscellaneous plastics products	35	2,013	74,045	67	78,392	33	51,057	50,101
Leather and leather products	29	1,238	177,966	56	175,637	35	139,167	141,171
Leather tanning and finishing	13	647	38,344	21	42,106	13	30,232	31,792
Industrial belting and packing	—	—	823	3	823	—	—	—
Boot and shoe cut stock and findings	—	—	5,855	3	5,855	**	5,855	5,798
Footwear, except rubber	**	**	18,242	5	18,191	**	12,293	9,430
Leather goods, not elsewhere classified	**	**	114,702	24	108,663	16	90,787	94,152
Stone, clay, glass, and concrete products	24	14,324	314,416	44	315,981	29	271,147	201,979
Glass products, made or purchased glass	7	9,349	190,445	10	202,525	7	171,245	126,099
Cement, hydraulic and structural clay products	4	43	4,934	4	4,896	4	4,896	1,344
Pottery and related products	—	—	1,872	3	1,872	3	1,872	1,412
Abrasive, asbestos, and miscellaneous nonmetallic mineral products	13	4,932	117,165	27	106,688	15	93,133	73,124
Primary metal products	100	59,465	2,047,462	193	2,104,722	107	1,725,109	1,188,183
Blast furnaces, steel works, and rolling and finishing mills	16	7,057	529,259	25	572,903	15	514,159	269,891
Iron and steel foundries	4	667	47,022	8	46,735	4	46,238	30,329
Primary smelting and refining of nonferrous metals	**	**	250,637	5	249,215	**	140,906	127,984
Secondary smelting and refining of nonferrous metals	**	**	44,608	7	44,582	**	11,706	2,929
Rolling, drawing, and extruding of nonferrous metals	6	1,563	45,826	16	47,999	13	45,013	30,725
Nonferrous foundries	5	956	13,416	5	11,562	5	11,562	15,181
Miscellaneous primary metal products	66	28,362	1,116,695	127	1,131,727	66	955,526	711,144
Fabricated metal products, except ordnance, machinery, and transportation equipment	209	30,210	1,534,198	435	1,532,167	249	1,156,849	814,427
Metal cans, hand tools, and general hardware	35	5,071	172,812	64	182,575	36	128,716	95,318
Heating apparatus (except electric) and plumbing fixtures	9	274	42,882	43	42,837	25	33,993	25,175
Fabricated structural metal products	37	6,695	293,747	79	279,872	44	139,933	105,023
Screw machine products, and bolts, nuts, screws, rivets and washers	15	1,453	102,040	24	78,368	18	77,285	56,996
Metal stampings	**	**	30,946	17	32,494	12	30,570	25,177
Coating, engraving, and allied services	**	**	102,203	6	102,089	6	102,089	77,026
Miscellaneous fabricated wire products	8	128	64,791	16	59,682	13	57,911	27,237
Miscellaneous fabricated metal products	96	12,441	724,778	186	754,251	95	586,352	402,474
Machinery, except electrical	467	210,951	9,869,684	918	10,753,384	541	9,837,257	7,241,531
Engines and turbines	7	5,087	1,898,495	15	2,238,387	6	2,112,581	1,332,101
Farm machinery and equipment	34	13,563	696,302	63	860,015	39	852,096	637,860
Construction, mining, and materials handling machinery and equipment	84	71,981	3,020,452	131	3,288,159	79	3,079,847	2,310,946
Metalworking machinery and equipment	28	4,035	252,967	58	301,248	31	204,131	158,832
Special industry machinery, except metalworking machinery	131	41,671	1,653,298	269	1,637,357	150	1,368,937	1,231,220
General industrial machinery and equipment	42	6,259	297,747	123	316,780	58	247,181	149,534
Office, computing, and accounting machines	22	43,917	1,184,267	32	1,239,328	28	1,218,344	908,314
Service industry machines	6	480	44,533	22	43,612	10	16,248	14,218
Miscellaneous machinery, except electrical	113	23,958	821,623	205	828,498	140	737,892	498,506
Electrical machinery, equipment, and supplies	305	72,372	4,175,043	727	4,647,660	405	4,023,655	3,035,969
Electric transmission and distribution equipment	6	2,042	664,975	19	641,195	12	630,866	556,671
Electrical industrial apparatus	25	3,706	204,935	53	208,913	29	146,070	82,485
Household appliances	8	3,466	219,334	18	214,926	12	194,226	121,146
Electric lighting and wiring equipment	14	695	36,937	27	38,919	10	20,558	110,107
Radio, television and communication equipment	30	18,222	754,010	65	886,120	34	846,397	523,359
Electronic components and accessories	131	31,245	1,308,601	286	1,449,044	153	1,275,782	943,153
Miscellaneous electrical machinery, equipment, and supplies	91	12,996	986,251	259	1,208,544	155	909,755	699,046
Transportation equipment	155	267,973	11,757,816	317	13,529,873	184	13,049,443	9,781,051
Motor vehicles and motor vehicle equipment	63	119,075	7,216,808	117	7,845,933	72	7,627,237	5,844,803
Aircraft and parts	61	147,283	4,361,847	129	5,496,485	68	5,310,813	3,848,991
Ship and boat building and repairing	11	1,231	67,182	23	58,048	17	52,324	49,300
Railroad equipment	5	73	8,627	10	8,627	6	4,822	6,359
Miscellaneous transportation equipment	15	312	103,352	38	120,780	21	54,247	31,598
Professional, scientific, and controlling instruments:								
photographic and optical goods; watches and clocks	110	35,487	1,880,329	231	1,994,255	150	1,873,656	1,392,531
Engineering, laboratory, scientific and research instruments, and associated equipment	33	20,788	568,395	68	617,748	50	560,105	396,514
Instruments for measuring, controlling, and indicating physical characteristics	30	3,014	281,643	61	297,657	36	278,987	187,459
Optical instruments and lenses	6	1,551	14,860	9	14,818	4	13,245	7,276
Surgical, medical, and dental instruments and supplies	18	3,996	165,144	53	180,020	37	174,557	127,053
Ophthalmic goods	3	678	41,519	3	41,507	3	41,507	30,163
Photographic equipment and supplies	14	4,106	798,711	27	829,816	14	795,027	635,146
Watches and clocks	6	1,356	10,057	10	12,689	6	10,228	8,920
Miscellaneous manufactured products	157	43,581	1,050,051	321	1,118,457	174	863,309	658,521
Jewelry, silverware, and plated ware	**	**	25,098	19	25,077	14	23,643	28,928
Musical instruments	**	**	39,987	8	39,441	**	35,581	22,817
Toys, amusement, sporting and athletic goods	26	5,806	230,861	48	242,091	35	226,991	210,295
Pens, pencils, and other office and artists' materials	4	186	23,017	15	22,789	**	14,726	6,665
Costume jewelry, novelties, buttons, and miscellaneous notions, except precious metals	—	—	2,967	5	2,967	—	—	—
Miscellaneous manufactured products	122	36,719	728,122	226	786,093	115	562,369	389,815

**Data deleted because of the number of sample returns on which they were based. Deleted data are included in the appropriate totals.

* Less than \$500.

NOTE: See text for "Explanation of Terms" and "Description of the Sample and Limitations of the Data."

ALL ACTIVE DISC RETURNS

Table 26.—Assets, Receipts, Deductions, Income, Distributions, and Gross Receipts of the DISC and Related Persons for Current and First-Preceding Year, by Type of Majority Stockholder and Size of Assets of Majority Corporate Stockholder

(All figures are estimates based on samples—money amounts are in thousands of dollars)

Type of majority stockholder and size of assets of majority corporate stockholder	Number of returns	Total assets	Qualified assets	Export property	Total liabilities (excluding net worth)	Total qualified export receipts and non- qualified receipts	Qualified export receipts from the sale of export property	Other qualified export receipts	Cost of sales and operations	Total export promotion and other expenses
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
All returns	5,498	9,406,527	9,387,800	832,387	2,304,343	24,162,830	23,688,294	407,324	18,140,589	1,241,433
Returns with majority stockholder, total	5,206	9,181,905	9,165,228	597,473	2,176,440	22,846,443	22,387,753	394,942	16,954,178	1,179,707
Corporate stockholders, total	4,358	8,945,654	8,931,866	577,615	2,075,565	21,839,007	21,400,608	387,065	16,152,941	1,087,312
Assets zero or not available	690	596,291	593,792	42,074	252,169	1,787,173	1,715,208	60,397	1,406,311	138,273
\$1 under \$100,000	79	5,884	5,881	158	3,105	26,237	25,951	148	20,663	4,008
\$100,000 under \$1,000,000	523	90,364	89,831	10,404	48,776	320,232	317,879	1,728	249,708	42,288
\$1,000,000 under \$5,000,000	1,151	370,939	370,409	38,379	167,747	1,187,550	1,177,638	7,464	948,813	90,950
\$5,000,000 under \$10,000,000	369	199,453	199,126	18,016	74,123	728,408	721,439	5,488	571,097	59,937
\$10,000,000 under \$50,000,000	788	1,132,215	1,127,070	61,723	365,180	6,416,522	6,364,661	38,591	5,623,080	209,093
\$50,000,000 under \$100,000,000	212	484,129	484,119	10,634	118,562	860,792	852,481	7,652	497,978	85,966
\$100,000,000 under \$250,000,000	230	685,765	685,126	27,934	154,750	1,223,343	1,199,190	22,600	776,869	56,206
\$250,000,000 or more	316	5,380,614	5,376,511	368,294	893,157	9,288,748	9,026,162	242,996	6,058,421	400,591
Noncorporate stockholders	810	189,622	187,623	19,320	98,135	911,201	891,675	7,591	755,637	71,158
Type of stockholder not known	38	48,628	45,739	539	2,736	96,236	95,270	286	45,600	21,239
Returns with no majority stockholder	292	224,623	222,572	34,913	127,904	1,316,387	1,300,541	12,382	1,186,411	61,726

Type of majority stockholder and size of assets of majority corporate stockholder	Export promotion expenses	Net income	Deficit	Tax deferred income and income taxable to stockholder	DISC income subject to deferral computation	Total amount deemed distributed	Total amount actually distributed	
							Number of returns	Amount
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
All returns	666,341	4,783,758	2,949	4,783,354	4,741,392	2,418,475	2,608	1,526,830
Returns with majority stockholder, total	622,402	4,715,119	2,561	4,714,770	4,672,933	2,382,120	2,474	1,515,002
Corporate stockholders, total	573,636	4,599,650	897	4,599,602	4,558,055	2,323,739	2,133	1,478,351
Assets zero or not available	79,392	243,202	613	243,181	241,747	122,257	297	66,342
\$1 under \$100,000	1,861	1,591	25	1,586	1,581	796	21	603
\$100,000 under \$1,000,000	21,449	28,289	53	28,270	28,138	14,144	198	7,083
\$1,000,000 under \$5,000,000	57,466	147,836	49	147,836	147,260	74,037	541	37,409
\$5,000,000 under \$10,000,000	40,929	97,382	9	97,382	97,074	48,845	195	39,444
\$10,000,000 under \$50,000,000	87,423	584,495	148	584,492	582,600	293,526	443	214,401
\$50,000,000 under \$100,000,000	37,635	276,848	—	276,848	275,767	138,964	120	67,368
\$100,000,000 under \$250,000,000	35,808	390,269	1	390,269	387,262	199,143	123	107,143
\$250,000,000 or more	211,674	2,829,737	1	2,829,737	2,796,626	1,432,026	195	938,556
Noncorporate stockholders	45,983	85,936	1,528	85,638	85,351	43,614	336	35,031
Type of stockholder not known	2,783	29,534	137	29,530	29,527	14,767	5	1,621
Returns with no majority stockholder	43,939	68,638	388	68,584	68,459	34,355	134	11,827

Type of majority stockholder and size of assets of majority corporate stockholder	Gross receipts of the DISC from all sources	Gross receipts of the DISC and related U.S. persons derived outside the U.S.				
		Number of returns	Total amount	Returns with 1st-preceding year receipts		
				Number of returns	Current year receipts	1st-preceding year receipts
	(19)	(20)	(21)	(22)	(23)	(24)
All returns	66,278,665	5,204	71,253,138	2,921	62,583,878	49,214,657
Returns with majority stockholder, total	64,809,866	4,925	69,851,172	2,839	62,114,601	48,967,649
Corporate stockholders, total	63,471,788	4,129	68,535,925	2,527	61,246,288	48,410,351
Assets zero or not available	3,572,647	649	4,074,819	358	2,729,526	1,902,732
\$1 under \$100,000	26,751	64	20,674	26	12,978	12,152
\$100,000 under \$1,000,000	420,252	500	432,335	225	249,832	248,821
\$1,000,000 under \$5,000,000	1,906,021	1,099	1,932,843	815	1,300,878	1,119,445
\$5,000,000 under \$10,000,000	1,161,781	356	1,239,525	228	912,998	737,400
\$10,000,000 under \$50,000,000	10,037,610	751	10,721,888	543	9,099,082	8,940,252
\$50,000,000 under \$100,000,000	2,860,408	203	3,014,187	152	2,451,791	1,717,504
\$100,000,000 under \$250,000,000	3,852,662	217	4,818,447	157	3,978,402	3,017,439
\$250,000,000 or more	39,833,657	290	42,481,406	223	40,511,000	32,714,608
Noncorporate stockholders	1,025,467	766	993,771	297	568,121	402,952
Type of stockholder not known	312,631	30	321,476	15	300,193	174,346
Returns with no majority stockholder	1,468,799	279	1,401,964	82	469,277	227,008

NOTE: See text for "Explanation of Terms" and "Description of the Sample and Limitations of the Data."

ALL ACTIVE DISC RETURNS

Table 27.—Assets, Receipts, Deductions, Income, Distributions, and Gross Receipts of the DISC and Related Persons for Current and First-Preceding Year, by Size of Gross Receipts of the DISC

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of gross receipts of the DISC	Number of returns	Total assets	Qualified assets	Export property	Total liabilities (excluding net worth)	Total qualified export receipts and non-qualified receipts	Qualified export receipts from the sale of export property	Other qualified export receipts	Cost of sales and operations	Total export promotion and other expenses
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Total	5,498	9,406,527	9,387,800	632,387	2,304,343	24,162,830	23,688,294	407,324	18,140,589	1,241,433
Zero receipts	206	2,924	2,907	167	591	232	225	7	—	195
\$1 under \$50,000	391	14,656	14,618	172	2,128	7,073	6,534	465	3,588	1,543
\$50,000 under \$250,000	848	59,615	59,335	5,406	29,399	89,091	84,141	4,679	57,187	11,233
\$250,000 under \$1,000,000	1,336	267,734	266,717	11,075	136,725	491,255	478,191	11,586	356,397	50,085
\$1,000,000 under \$10,000,000	2,038	1,447,416	1,442,184	77,936	496,562	3,465,128	3,411,088	38,958	2,525,495	317,459
\$10,000,000 under \$100,000,000	572	2,585,851	2,579,725	128,957	681,610	6,881,679	6,682,422	171,370	4,990,144	429,031
\$100,000,000 under \$250,000,000	73	1,304,209	1,303,933	49,272	182,686	3,153,160	3,102,649	44,715	2,087,576	150,957
\$250,000,000 or more	34	3,724,122	3,718,381	359,400	774,644	10,075,213	9,923,045	135,544	8,120,202	280,928

Size of gross receipts of the DISC	Export promotion expenses	Net income	Deficit	Tax deferred income and income taxable to stockholders	DISC income subject to deferral computation	Total amount deemed distributed	Total amount actually distributed		Gross receipts of the DISC from all sources
	(11)	(12)	(13)	(14)	(15)	(16)	Number of returns	Amount	(19)
Total	666,341	4,783,758	2,949	4,783,354	4,741,392	2,416,475	2,608	1,526,830	66,276,665
Zero receipts	13	228	191	228	228	114	18	1,386	—
\$1 under \$50,000	711	2,477	535	2,471	2,401	1,270	132	2,009	7,712
\$50,000 under \$250,000	6,977	21,247	577	21,076	20,903	10,587	289	5,037	119,248
\$250,000 under \$1,000,000	33,318	86,076	1,303	85,993	84,700	43,514	586	25,334	734,332
\$1,000,000 under \$10,000,000	195,644	622,390	216	622,247	618,706	311,868	1,135	191,773	6,908,541
\$10,000,000 under \$100,000,000	216,740	1,462,631	127	1,462,630	1,457,432	738,925	374	422,782	16,960,387
\$100,000,000 under \$250,000,000	70,165	914,626	—	914,626	906,381	461,436	50	304,746	10,568,139
\$250,000,000 or more	142,772	1,674,083	—	1,674,083	1,650,641	848,762	24	573,762	30,978,307

Size of gross receipts of the DISC	Gross receipts of the DISC and related U.S. persons derived outside the U.S.				
	Number of returns	Total amount	Returns with 1st-preceding year receipts		
			Number of returns	Current year receipts	1st-preceding year receipts
	(20)	(21)	(22)	(23)	(24)
Total	5,204	71,253,136	2,921	62,583,878	49,214,657
Zero receipts	4	8,509	—	—	—
\$1 under \$50,000	369	15,449	107	8,124	12,641
\$50,000 under \$250,000	839	182,306	313	76,324	84,751
\$250,000 under \$1,000,000	1,320	1,064,979	665	640,590	580,688
\$1,000,000 under \$10,000,000	2,003	7,533,994	1,299	5,461,982	4,566,954
\$10,000,000 under \$100,000,000	564	18,355,173	447	15,224,961	10,910,534
\$100,000,000 under \$250,000,000	72	11,023,100	60	9,433,860	6,408,931
\$250,000,000 or more	33	33,069,625	30	31,738,037	26,650,158

NOTE: See text for "Explanation of Terms" and "Description of the Sample and Limitations of the Data."

ALL ACTIVE DISC RETURNS

Table 28.—Assets, Receipts, Deductions, Income, Distributions, and Gross Receipts of the DISC and Related Persons for Current and First- Preceding Year, by Month Accounting Period Ended

Part I.—All Returns

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Month accounting period ended	Number of returns	Total assets	Qualified assets	Export property	Total liabilities (excluding net worth)	Total-qualified export receipts and non-qualified receipts	Qualified export receipts from the sale of export property	Other qualified export receipts	Cost of sales and operations	Total export promotion and other expenses
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Total	5,498	9,406,527	9,387,800	632,387	2,304,343	24,162,830	23,688,294	407,324	18,140,589	1,241,433
July 1974	274	161,805	160,634	8,656	46,054	655,076	646,432	3,887	518,309	41,306
August 1974	185	93,140	93,132	3,616	18,071	208,179	205,958	946	125,438	20,745
September 1974	355	234,092	233,564	7,947	123,416	555,892	549,749	3,168	426,739	35,552
October 1974	284	270,323	269,661	11,189	46,654	647,107	612,374	33,868	410,271	73,362
November 1974	168	229,102	228,711	26,559	53,063	435,558	427,946	4,313	292,494	39,029
December 1974	1,443	3,353,019	3,341,014	191,163	809,645	7,649,915	7,490,491	125,925	5,615,928	386,128
January 1975	1,041	3,292,295	3,290,982	307,669	767,940	6,351,971	6,173,230	170,562	4,368,251	380,461
February 1975	266	427,554	427,281	24,969	83,745	637,737	627,332	9,513	342,170	30,559
March 1975	452	374,938	374,660	21,681	87,183	1,297,970	1,272,476	19,197	1,013,802	64,316
April 1975	303	282,363	282,187	16,248	75,324	1,478,240	1,462,821	13,225	1,246,136	77,600
May 1975	255	172,327	172,210	5,222	34,938	824,494	818,070	6,170	674,732	22,020
June 1975	472	515,566	513,764	7,468	158,310	3,420,691	3,401,415	16,551	3,106,319	70,354

Month accounting period ended	Export promotion expenses	Net income	Deficit	Tax deferred income and income taxable to stockholders	DISC income subject to deferral computation	Total amount deemed distributed	Total amount actually distributed		Gross receipts of the DISC from all sources
	(11)	(12)	(13)	(14)	(15)	(16)	Number of returns	Amount	(19)
Total	666,341	4,783,758	2,949	4,783,354	4,741,392	2,416,475	2,608	1,526,830	66,276,665
July 1974	27,839	95,494	33	95,494	95,373	47,862	108	28,290	1,511,495
August 1974	12,595	62,003	7	62,001	61,748	31,109	67	17,526	834,623
September 1974	23,784	93,733	132	93,691	88,423	49,384	159	21,259	1,420,532
October 1974	33,918	163,707	233	163,707	163,022	85,816	124	33,446	2,309,361
November 1974	16,995	104,516	481	104,516	104,196	52,408	71	29,313	1,012,226
December 1974	204,777	1,648,492	632	1,648,315	1,644,058	826,451	671	495,888	21,713,894
January 1975	213,831	1,603,773	513	1,603,704	1,577,474	814,566	559	385,150	16,565,221
February 1975	16,270	265,030	21	265,027	263,990	133,032	127	82,056	3,896,822
March 1975	47,774	220,272	420	220,242	219,363	111,560	202	191,444	5,279,493
April 1975	27,342	154,601	98	154,600	154,303	77,448	135	80,443	2,642,062
May 1975	14,303	127,849	106	127,770	126,287	64,628	116	58,817	3,356,704
June 1975	26,911	244,268	270	244,287	243,155	122,211	269	103,198	5,734,231

Month accounting period ended	Gross receipts of the DISC and related U.S. persons derived outside the U.S.				
	Number of returns	Total amount	Returns with 1st-preceding year receipts		
			Number of returns	Current year receipts	1st-preceding year receipts
	(20)	(21)	(22)	(23)	(24)
Total	5,204	71,253,136	2,921	62,583,878	49,214,657
July 1974	265	1,549,566	140	980,232	696,611
August 1974	176	899,521	70	455,155	284,809
September 1974	341	1,822,270	152	1,610,533	998,420
October 1974	279	2,330,011	126	1,897,576	1,285,602
November 1974	153	1,172,277	72	875,624	647,795
December 1974	1,371	22,688,554	921	20,790,313	15,852,778
January 1975	988	19,066,224	590	17,275,462	12,098,174
February 1975	256	4,445,129	147	3,973,721	3,168,730
March 1975	424	5,338,784	244	4,501,130	4,187,821
April 1975	282	2,781,826	126	2,215,112	2,052,872
May 1975	235	3,235,741	103	2,971,868	3,864,548
June 1975	434	5,923,233	230	5,037,154	4,076,497

Footnotes at end of table.

ALL ACTIVE DISC RETURNS

Table 28.—Assets, Receipts, Deductions, Income, Distributions, and Gross Receipts of the DISC and Related Persons for Current and First- Preceding Year, by Month Accounting Period Ended—Continued
Part II.—Full—Year Returns

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Month accounting period ended	Number of returns	Total assets	Qualified assets	Export property	Total liabilities (excluding net worth)	Total qualified export receipts and non-qualified receipts	Qualified export receipts from the sale of export property	Other qualified export receipts	Cost of sales and operations	Total export promotion and other expenses
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Total	4,824	9,174,189	9,155,942	606,113	2,201,733	23,631,821	23,160,157	405,063	17,777,466	1,211,571
July 1974	225	155,331	154,247	8,086	43,661	629,740	621,109	3,873	497,987	40,877
August 1974	150	84,462	84,456	2,675	16,339	185,460	183,565	870	111,567	18,846
September 1974	298	207,752	207,226	6,540	110,309	505,881	500,060	2,919	390,705	33,416
October 1974	231	261,205	260,550	11,082	44,511	627,477	592,778	33,834	397,889	72,366
November 1974	137	205,448	205,141	18,777	34,091	423,517	415,915	4,303	283,017	37,782
December 1974	1,330	3,298,754	3,286,758	190,289	795,371	7,514,895	7,355,739	125,656	5,518,350	381,884
January 1975	888	3,235,346	3,234,272	303,878	748,143	6,225,115	6,047,002	170,049	4,297,583	374,526
February 1975	242	397,717	397,444	15,144	58,619	571,606	561,349	9,375	288,892	24,648
March 1975	414	370,484	370,207	21,301	85,994	1,275,895	1,250,483	19,116	996,769	63,157
April 1975	268	276,835	276,659	16,247	74,393	1,461,868	1,446,532	13,189	1,236,275	76,661
May 1975	232	170,495	170,383	5,222	34,608	818,820	812,613	5,952	672,266	21,999
June 1975	409	510,359	508,598	6,872	155,693	3,391,547	3,373,011	15,925	3,086,167	65,408

Month accounting period ended	Export promotion expenses	Net income	Deficit	Tax deferred income and income taxable to stockholders	DISC income subject to deferral computation	Total amount deemed distributed	Total amount actually distributed		Gross receipts of the DISC from all sources
	(11)	(12)	(13)	(14)	(15)	(16)	Number of returns	Amount	(19)
Total	649,570	4,645,513	2,729	4,645,151	4,603,220	2,347,395	2,455	1,489,698	64,672,943
July 1974	27,490	90,909	33	90,909	90,788	45,569	96	27,577	1,320,978
August 1974	12,153	55,055	7	55,053	54,800	27,634	63	17,411	754,818
September 1974	22,344	81,889	130	81,888	76,620	43,482	146	20,963	1,275,644
October 1974	33,057	157,455	232	157,455	156,771	82,690	103	31,974	2,201,749
November 1974	16,230	103,137	420	103,137	102,817	51,719	69	29,303	995,690
December 1974	201,406	1,615,180	519	1,615,003	1,610,746	809,832	658	491,010	21,395,767
January 1975	211,371	1,553,495	489	1,553,426	1,527,225	789,413	532	378,190	16,108,319
February 1975	14,653	258,087	21	258,085	257,049	129,560	122	79,637	3,820,664
March 1975	47,167	216,390	420	216,359	215,480	109,619	195	190,877	5,210,791
April 1975	26,909	149,029	98	149,027	148,731	74,662	125	63,582	2,581,119
May 1975	14,296	124,662	106	124,584	123,100	63,035	107	58,593	3,325,533
June 1975	22,494	240,225	253	240,225	239,092	120,180	239	100,579	5,681,873

Month accounting period ended	Gross receipts of the DISC and related U.S. persons derived outside the U.S.				
	Number of returns	Total amount	Returns with 1st-preceding year receipts		
			Number of returns	Current year receipts	1st-preceding year receipts
	(20)	(21)	(22)	(23)	(24)
Total	4,566	69,259,265	2,920	62,489,599	49,156,153
July 1974	218	1,356,052	140	980,232	696,611
August 1974	144	820,042	70	455,155	284,809
September 1974	287	1,623,036	151	1,516,254	939,916
October 1974	228	2,238,852	126	1,897,576	1,285,602
November 1974	125	1,155,757	72	875,624	647,795
December 1974	1,266	22,325,919	921	20,790,313	15,852,778
January 1975	840	18,354,934	590	17,275,462	12,098,174
February 1975	232	4,319,201	147	3,973,721	3,168,730
March 1975	389	5,270,201	244	4,501,130	4,187,821
April 1975	247	2,727,143	126	2,215,112	2,052,872
May 1975	212	3,195,913	103	2,971,868	3,864,548
June 1975	378	5,872,215	230	5,037,154	4,076,497

(1) Less than \$500.

NOTE: See text for "Explanation of Terms" and "Description of the Sample and Limitations of the Data."

ALL ACTIVE DISC RETURNS

Table 29.—Assets, Receipts, Deductions, Income, Distributions, and Gross Receipts of the DISC and Related Persons for Current and First-Preceding Year, by Size of DISC Income Subject to Deferral Computation

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Size of DISC income subject to deferral computation	Number of returns	Total assets	Qualified assets	Export property	Total liabilities (excluding net worth)	Total qualified export receipts and non-qualified receipts	Qualified export receipts from the sale of export property	Other qualified export receipts	Cost of sales and operations	Total export promotion and other expenses
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Total	5,496	9,406,527	9,387,800	632,387	2,304,343	24,162,830	23,688,294	407,324	18,140,589	1,241,433
DISC income zero	463	65,264	65,187	4,260	31,175	226,834	222,901	2,983	202,488	21,469
\$1 under \$100,000	2,660	361,769	359,964	28,685	197,966	1,307,861	1,290,445	9,793	1,099,933	114,559
\$100,000 under \$200,000	705	246,879	246,459	11,704	93,179	919,520	902,550	12,926	752,226	67,827
\$200,000 under \$1,000,000	1,099	1,089,298	1,083,699	63,774	375,437	2,676,147	2,614,330	51,380	1,938,597	241,496
\$1,000,000 under \$5,000,000	402	1,858,209	1,854,209	133,163	568,584	5,568,751	5,503,631	44,356	4,379,575	293,047
\$5,000,000 under \$10,000,000	86	1,194,479	1,194,248	50,699	342,262	3,388,665	3,253,543	133,034	2,631,167	165,071
\$10,000,000 under \$20,000,000	47	1,032,099	1,031,824	38,292	133,852	1,821,052	1,780,080	35,267	1,081,375	68,434
\$20,000,000 or more	36	3,558,529	3,552,211	301,810	561,890	8,254,001	8,120,815	117,586	6,055,228	269,528

Month accounting period ended	Export promotion expenses	Net income	Deficit	Tax deferred income and income taxable to stockholders	DISC income subject to deferral computation	Total amount deemed distributed	Total amount actually distributed		Gross receipts of the DISC from all sources
	(11)	(12)	(13)	(14)	(15)	(16)	Number of returns	Amount	(19)
Total	666,341	4,783,758	2,949	4,783,354	4,741,392	2,416,475	2,608	1,526,830	66,276,665
DISC income zero	11,065	5,826	2,949	5,620	—	5,620	59	23,098	438,383
\$1 under \$100,000	66,136	93,369	—	93,181	92,156	47,103	1,118	25,589	2,179,218
\$100,000 under \$200,000	35,065	99,467	—	99,465	99,092	49,752	361	25,626	1,604,583
\$200,000 under \$1,000,000	153,855	496,054	—	496,047	492,504	250,601	692	155,730	6,806,696
\$1,000,000 under \$5,000,000	136,348	896,128	—	896,127	892,681	452,966	255	255,916	12,472,951
\$5,000,000 under \$10,000,000	71,855	592,427	—	592,426	585,801	299,526	67	284,550	11,369,895
\$10,000,000 under \$20,000,000	36,796	671,243	—	671,243	668,973	336,756	33	184,992	6,791,621
\$20,000,000 or more	155,220	1,929,245	—	1,929,245	1,910,185	974,152	23	571,328	24,613,316

Size of DISC income subject to deferral computation	Gross receipts of the DISC and related U.S. persons derived outside the U.S.				
	Number of return	Total amount	Returns with 1st-preceding year receipts		
			Number of returns	Current year receipts	1st-preceding year receipts
	(20)	(21)	(22)	(23)	(24)
Total	5,204	71,253,136	2,921	62,583,878	49,214,657
DISC income zero	258	470,252	89	384,803	319,244
\$1 under \$100,000	2,609	2,332,352	1,220	1,292,746	1,357,530
\$100,000 under \$200,000	699	1,761,360	407	1,128,720	973,230
\$200,000 under \$1,000,000	1,080	7,416,062	752	5,582,460	4,558,096
\$1,000,000 under \$5,000,000	391	13,938,107	310	10,348,079	7,426,546
\$5,000,000 under \$10,000,000	85	11,709,681	69	10,968,608	7,447,454
\$10,000,000 under \$20,000,000	47	6,443,697	**	5,911,648	5,228,702
\$20,000,000 or more	35	27,181,626	**	26,966,815	21,903,856

See text for "Explanation of Terms" and "Description of the Sample and Limitations of the Data."

ALL ACTIVE DISC RETURNS

Table 30.—Assets, Receipts, Deductions, Income, Distributions, and Gross Receipts of the DISC, by Selected Major Product or Service, by Type of Majority Stockholder, and Size of Assets of Majority Corporate Stockholder

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Selected major product or service, type of stockholder and size of assets of majority corporate stockholder	Number of returns	Total assets	Export property	Total qualified export receipts and non-qualified receipts	Qualified export receipts from the sale of export property	Cost of sales and operations	Total export promotion and other expenses	Export promotion expenses	Net income	Tax deferred income and tax payable to stockholders	DISC income subject to deferral computation	Total amount actually distributed	Gross receipts of the DISC from all sources	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
All Products and Services														
All returns	5,498	9,406,527	632,387	24,192,830	23,688,294	16,140,589	1,241,433	666,341	4,783,758	4,783,354	4,741,392	2,416,475	1,526,830	66,276,665
Returns with majority stockholder, total	5,206	9,181,905	597,473	22,846,443	22,387,753	16,954,178	1,179,707	622,402	4,715,119	4,714,770	4,672,933	2,382,120	1,515,002	64,809,866
Corporate stockholders, total	4,358	8,945,654	577,615	21,839,007	21,400,608	16,152,941	1,087,312	573,636	4,599,602	4,599,602	4,558,655	2,323,739	1,478,351	63,471,768
Assets zero or not available	690	596,291	42,074	1,787,173	1,715,208	1,406,311	138,273	79,392	243,202	243,181	241,747	122,257	66,342	3,572,647
\$1 under \$100,000	79	5,884	158	26,237	25,951	20,663	4,008	1,861	1,591	1,586	1,581	796	603	26,751
\$100,000 under \$1,000,000	523	30,364	10,404	320,232	317,879	249,708	42,288	21,449	28,289	28,270	28,138	14,144	7,083	430,252
\$1,000,000 under \$5,000,000	1,151	370,939	38,379	1,187,550	1,177,638	948,813	90,950	57,466	147,836	147,836	147,280	74,037	37,009	1,906,021
\$5,000,000 under \$10,000,000	369	199,453	18,016	728,408	721,439	571,097	59,937	40,929	97,382	97,382	97,074	48,845	39,444	1,161,761
\$10,000,000 under \$50,000,000	788	1,132,215	61,723	6,416,522	6,364,661	5,623,080	209,093	87,423	584,495	584,492	582,600	293,526	214,401	10,037,610
\$50,000,000 under \$100,000,000	212	484,129	10,634	860,792	852,481	497,978	85,966	37,635	276,848	276,848	275,767	138,964	67,368	2,860,408
\$100,000,000 under \$250,000,000	230	685,765	27,934	1,223,343	1,199,190	776,869	56,206	35,808	390,269	390,269	387,262	199,143	107,143	3,852,562
\$250,000,000 or more	316	5,380,614	368,294	9,288,748	9,026,162	8,058,421	400,591	211,674	2,829,737	2,829,737	2,706,626	1,432,026	938,556	39,633,657
Noncorporate stockholders	810	189,622	19,320	911,201	891,975	755,637	71,156	45,983	85,936	85,638	85,351	43,614	35,031	1,025,467
Type of stockholder not known	38	46,628	539	96,236	95,270	45,600	21,239	2,783	29,534	29,530	29,527	14,767	1,621	312,631
Returns with no majority stockholder	292	224,623	34,913	1,316,387	1,300,541	1,186,411	61,726	43,939	68,638	68,584	68,459	34,355	11,827	1,466,799
Nonmanufactured Products and Services														
Total	617	1,294,302	108,970	7,809,060	7,672,505	6,973,202	188,664	74,115	647,988	647,983	645,505	325,230	219,314	18,777,107
All returns	565	1,135,465	77,086	6,695,597	6,572,897	5,934,880	153,461	44,486	607,920	607,915	605,451	305,190	214,430	17,640,102
Returns with majority stockholder, total	400	1,100,959	75,084	6,532,732	6,418,133	5,791,533	147,060	40,052	594,434	594,431	592,010	298,426	208,616	17,437,301
Corporate stockholders, total	390	1,099,989	73,980	6,523,812	6,409,791	5,781,779	146,875	39,222	592,983	592,983	590,562	296,261	207,931	17,380,907
Assets zero or not available	15	5,476	14	15,833	15,708	13,091	1,987	222	20,283	20,283	19,925	10,321	6,994	680,907
\$1 under \$100,000	10	3,977	14	15,833	15,708	13,091	1,987	222	20,283	20,283	19,925	10,321	6,994	680,907
\$100,000 under \$1,000,000	40	4,895	200	20,178	19,909	17,736	839	550	1,612	1,612	1,600	378	287	16,236
\$1,000,000 under \$5,000,000	89	5,754	1,179	127,982	126,778	108,516	3,731	1,587	15,746	15,746	15,697	7,898	3,420	42,135
\$5,000,000 under \$10,000,000	30	23,705	4,261	153,791	151,335	132,280	12,796	7,665	8,716	8,716	8,691	4,370	3,845	197,243
\$10,000,000 under \$50,000,000	88	360,681	16,939	4,108,739	4,083,941	3,890,505	62,464	10,009	155,916	155,914	155,632	78,098	83,170	5,480,758
\$50,000,000 under \$100,000,000	12	127,334	5,676	220,958	219,045	142,512	6,600	4,135	71,846	71,846	71,695	35,998	9,221	933,463
\$100,000,000 under \$250,000,000	24	47,959	8,596	2,267	2,267	8,898	2,267	596	34,081	34,081	33,511	17,326	3,003	308,962
\$250,000,000 or more	32	467,265	29,855	1,715,193	1,691,272	903,216	27,501	3,045	285,476	285,476	284,502	143,225	96,348	9,363,631
Noncorporate stockholders	149	34,274	2,021	162,073	153,973	142,630	6,270	4,307	13,437	13,434	13,391	6,738	5,814	202,008
Type of stockholder not known	7	232	—	792	792	717	131	127	50	50	50	25	—	792
Returns with no majority stockholder	52	158,837	31,885	1,113,463	1,099,608	1,038,322	35,203	29,629	40,068	40,068	40,054	20,040	4,884	1,137,005
Agricultural products and services														
All returns	222	798,314	69,717	6,374,310	6,339,996	5,950,245	62,470	14,450	362,115	362,113	360,801	181,712	156,042	16,029,030
Returns with majority stockholder, total	202	675,872	44,160	5,539,216	5,511,740	5,127,892	53,689	9,177	358,050	358,048	356,736	179,680	154,053	15,190,111
Corporate stockholders, total	134	661,320	44,157	5,470,013	5,442,882	5,065,738	50,909	7,333	353,464	353,462	352,168	177,368	153,013	15,085,151
Assets zero or not available	24	23,406	8,046	542,698	541,963	531,866	4,709	1,202	6,103	6,103	5,982	3,112	2,885	799,698
\$1 under \$100,000	6	3,152	14	15,749	15,709	13,091	1,961	212	698	698	688	349	284	15,749
\$100,000 under \$1,000,000	12	757	—	8,146	8,144	7,498	77	52	570	570	569	286	196	29,216
\$1,000,000 under \$5,000,000	33	8,920	1,179	47,271	46,715	42,508	626	389	4,136	4,136	4,097	2,088	2,197	111,851
\$5,000,000 under \$10,000,000	7	6,968	83	115,209	115,031	109,309	2,555	970	3,345	3,345	3,320	1,685	1,710	150,059
\$10,000,000 under \$50,000,000	32	319,011	15,870	3,689,802	3,675,421	3,531,278	26,642	1,741	131,980	131,978	131,744	66,106	73,778	5,023,724
\$50,000,000 under \$100,000,000	5	23,301	4	98,204	98,057	80,797	2,928	1,720	14,479	14,479	14,479	7,239	2,686	386,009
\$100,000,000 under \$250,000,000	4	12,098	—	17,625	17,028	8,842	236	186	8,548	8,548	8,029	4,533	797	193,308
\$250,000,000 or more	11	283,705	18,961	935,309	924,795	740,529	11,175	881	183,605	183,605	183,271	91,970	68,468	8,375,537
Noncorporate stockholders	64	14,349	2	68,411	68,066	61,437	2,648	1,717	4,537	4,537	4,499	2,287	1,041	104,168
Type of stockholder not known	4	202	—	792	792	717	131	127	50	50	50	25	—	792
Returns with no majority stockholder	20	122,442	25,557	835,094	828,256	822,353	8,781	5,273	4,065	4,065	4,055	2,032	1,989	838,918

Footnotes at end of table.

ALL ACTIVE DISC RETURNS
Table 30.—Assets, Receipts, Deductions, Income, Distributions, and Gross Receipts of the DISC, by Selected Major Product or Service, by Type of Majority Stockholder, and Size of Assets of Majority Corporate Stockholder—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Selected major product or service, type of stockholder and size of assets of majority corporate stockholder	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Manufactured Products														
Total														
All returns	4,881	8,112,225	523,416	16,353,770	16,015,769	11,167,387	1,052,768	592,226	4,135,770	4,135,371	4,095,886	2,091,245	1,307,516	47,499,558
Returns with majority stockholder, total	4,641	8,046,440	520,388	16,150,847	15,814,856	11,019,288	1,026,246	577,917	4,107,199	4,106,855	4,067,482	2,076,930	1,300,572	47,169,764
Corporate stockholders, total	3,949	7,844,696	502,551	15,306,275	14,982,476	10,361,408	940,252	533,584	4,005,171	3,966,045	3,966,045	2,025,313	1,269,735	46,034,467
Assets zero or not available	621	556,302	33,724	1,163,361	1,144,417	831,531	109,398	67,148	222,919	222,898	221,822	111,936	59,348	2,691,740
\$1 under \$100,000	64	2,507	143	10,243	10,243	7,573	2,022	1,639	834	830	825	417	316	10,515
\$100,000 under \$1,000,000	473	85,669	10,204	300,054	297,970	231,972	41,449	20,899	26,677	26,658	26,537	13,332	6,756	378,117
\$1,000,000 under \$5,000,000	1,062	345,166	37,200	1,059,568	1,051,460	840,298	87,218	55,878	132,090	131,564	131,564	66,140	33,989	1,692,055
\$5,000,000 under \$10,000,000	339	175,148	13,754	574,617	569,904	438,817	47,141	33,264	88,666	88,666	88,363	44,475	35,599	964,517
\$10,000,000 under \$50,000,000	700	771,534	44,783	2,307,783	2,280,720	1,732,575	146,629	77,414	428,579	428,579	426,967	215,429	131,231	4,556,852
\$50,000,000 under \$100,000,000	200	356,794	4,958	939,834	933,436	735,465	79,366	33,500	204,072	205,002	204,072	102,966	58,146	1,926,944
\$100,000,000 under \$250,000,000	206	637,806	19,345	1,178,098	1,159,436	767,972	53,939	35,512	356,188	356,188	353,752	181,817	104,141	3,543,899
\$250,000,000 or more	284	4,913,349	338,439	8,072,556	7,834,890	5,155,205	373,090	208,629	2,544,261	2,542,261	2,512,123	1,288,801	840,208	30,270,026
Noncorporate stockholders	661	155,348	17,298	749,128	737,902	613,006	64,886	41,676	72,499	72,204	71,960	36,876	29,217	823,458
Type of stockholder not known	31	46,396	539	95,444	94,479	44,884	21,108	2,657	29,484	29,480	29,477	14,742	1,621	311,839
Returns with no majority stockholder	240	65,785	3,029	202,924	200,932	148,089	26,522	14,309	28,571	28,517	28,404	14,315	6,943	329,794
Food and kindred products														
All returns	214	242,476	16,109	1,275,161	1,261,219	1,099,886	66,161	35,247	109,187	109,177	108,402	54,976	28,984	2,415,998
Returns with majority stockholder, total	209	242,042	16,105	1,256,332	1,242,390	1,081,216	66,012	35,151	109,177	109,177	108,402	54,976	28,975	2,396,769
Corporate stockholders, total	167	234,200	15,068	1,199,860	1,186,853	1,031,267	60,696	31,905	107,896	107,896	107,121	54,336	28,473	2,339,776
Assets zero or not available	36	60,786	2,420	188,954	184,636	155,881	9,163	7,259	23,910	23,910	23,603	12,108	8,912	319,295
\$1 under \$100,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$100,000 under \$1,000,000	9	2,956	—	9,834	9,813	7,462	1,143	1,054	1,229	1,229	1,229	615	1,407	9,928
\$1,000,000 under \$5,000,000	36	8,970	682	65,015	64,921	56,393	3,517	1,440	5,106	5,106	5,074	2,568	1,155	88,429
\$5,000,000 under \$10,000,000	12	8,891	1,201	76,217	75,784	61,046	11,715	8,523	3,456	3,456	3,431	1,741	1,766	102,016
\$10,000,000 under \$50,000,000	42	45,179	6,387	423,310	420,564	379,667	19,469	7,707	24,174	24,174	24,114	12,118	5,930	605,270
\$50,000,000 under \$100,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$100,000,000 under \$250,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$250,000,000 or more	18	85,847	3,674	397,533	393,124	343,898	13,880	5,093	39,755	39,755	39,674	19,919	5,899	1,068,937
Noncorporate stockholders	39	7,826	1,036	56,472	55,537	49,949	5,314	3,245	1,281	1,281	1,281	640	502	56,993
Type of stockholder not known	3	16	—	—	—	—	2	—	—	—	—	—	—	—
Returns with no majority stockholder	5	434	4	18,829	18,829	18,669	149	97	10	—	—	—	9	18,829
Textile mill products														
All returns	203	109,817	15,287	256,888	255,054	161,830	48,612	13,397	46,485	46,484	45,820	23,629	18,634	807,248
Returns with majority stockholder, total	179	107,053	15,196	249,754	247,939	155,969	48,082	13,094	45,706	45,706	45,041	23,240	18,375	795,985
Corporate stockholders, total	138	97,581	13,165	208,151	206,632	120,939	43,402	10,706	43,819	43,819	43,154	22,296	17,746	752,606
Assets zero or not available	39	11,078	126	19,439	18,917	11,616	1,655	807	6,169	6,169	6,163	3,142	1,795	106,339
\$1 under \$100,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$100,000 under \$1,000,000	16	3,925	143	24,232	24,150	21,426	1,569	1,237	1,237	1,237	1,237	619	288	31,510
\$1,000,000 under \$5,000,000	26	33,222	12,996	95,043	95,029	79,872	8,082	6,399	7,088	7,088	7,088	3,544	1,742	110,427
\$5,000,000 under \$10,000,000	15	1,608	—	8,865	8,849	7,150	1,055	462	660	660	644	338	403	11,072
\$10,000,000 under \$50,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$50,000,000 under \$100,000,000	25	10,199	—	31,792	31,780	27,318	2,719	—	3,606	3,606	3,606	1,803	950	84,397
\$100,000,000 under \$250,000,000	11	27,515	—	16,378	15,546	12,395	1,585	1,235	14,792	14,792	14,150	7,717	8,071	178,158
\$250,000,000 or more	6	10,035	—	12,403	12,361	10,265	2,138	510	10,265	10,265	10,265	5,133	4,598	230,703
Noncorporate stockholders	41	5,472	2,031	41,603	41,307	35,039	4,680	3,388	11,887	11,887	11,887	943	629	43,379
Type of stockholder not known	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Returns with no majority stockholder	24	2,764	91	7,134	7,115	5,861	530	304	779	779	779	389	259	11,263

Footnotes at end of table.

ALL ACTIVE DISC RETURNS
Table 30.—Assets, Receipts, Deductions, Income, Distributions, and Gross Receipts of the DISC, by Selected Major Product or Service, by Type of Majority Stockholder, and Size of Assets of Majority Corporate Stockholder—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Selected major product or service, type of stockholder and size of assets of majority corporate stockholder	Number of returns	Total assets	Export property	Total qualified export receipts and non-qualified receipts	Qualified export receipts from sale of export property	Cost of sales and operations	Total export promotion and other expenses	Export promotion expenses	Net income	Tax deferred income and income taxable to stockholders	DISC income subject to deferral computation	Total amount actually distributed	Gross receipts of the DISC from all sources
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Manufactured Products—Continued													
Lumber and wood products, except furniture													
All returns	203	131,678	12,127	474,591	463,467	366,475	22,420	9,014	85,735	85,693	85,014	43,176	1,327,825
Returns with majority stockholder, total	187	126,349	12,127	466,907	455,803	363,191	21,875	8,814	81,881	81,880	81,201	41,270	1,315,286
Corporate stockholders, total	148	113,836	9,543	399,311	399,311	310,359	19,988	7,687	76,691	76,691	76,017	38,672	1,254,679
Assets zero or not available	22	19,885	2,614	60,425	60,194	48,863	2,651	830	8,941	8,941	8,717	4,550	68,120
\$1 under \$100,000	12	877	119	3,913	3,880	3,427	451	302	37	37	32	21	3,913
\$100,000 under \$1,000,000	20	5,815	2,083	28,845	28,750	22,980	4,538	616	1,327	1,327	1,327	664	45,866
\$1,000,000 under \$5,000,000	48	11,697	364	57,228	56,826	47,192	3,996	2,436	6,047	6,047	5,990	3,052	130,608
\$5,000,000 under \$10,000,000	9	9,129	3,790	37,311	37,233	32,067	1,379	1,214	3,865	3,865	3,860	1,935	48,589
\$10,000,000 under \$50,000,000	22	18,840	72	90,080	89,920	80,676	3,203	1,957	6,202	6,202	6,174	3,115	128,399
\$50,000,000 under \$100,000,000	5	4,704	158	16,134	16,022	10,505	3,007	42	2,622	2,622	2,622	1,311	33,250
\$100,000,000 under \$250,000,000	5	7,728	3,426	3,426	3,426	3,426	42	42	3,384	3,384	3,125	1,822	20,259
\$250,000,000 or more	5	35,162	345	109,637	103,461	64,650	722	288	44,266	44,266	44,126	22,202	775,675
Noncorporate stockholders	39	12,513	2,584	59,909	56,492	42,832	1,887	1,127	5,190	5,190	5,184	2,598	60,607
Type of stockholder not known	—	—	—	—	—	—	—	—	—	—	—	—	—
Returns with no majority stockholder	16	5,329	—	7,684	7,663	3,284	545	200	3,855	3,813	3,813	1,907	12,539
Paper and allied products													
All returns	104	240,565	6,154	592,088	585,496	374,433	40,745	14,398	176,997	176,997	178,660	87,455	1,455,971
Returns with majority stockholder, total	101	230,396	6,154	581,952	575,379	365,767	39,763	13,419	176,510	176,510	176,173	87,212	1,445,836
Corporate stockholders, total	89	227,257	5,855	559,759	553,299	346,246	38,434	12,479	175,106	175,106	174,770	86,510	1,420,936
Assets zero or not available	12	4,052	—	15,079	15,079	10,488	331	313	4,288	4,288	4,209	2,088	38,928
\$1 under \$100,000	10	1,126	—	16,159	16,122	11,424	85	85	1,834	1,834	1,822	819	38,928
\$100,000 under \$1,000,000	16	10,279	1,274	19,774	19,662	16,731	2,320	1,767	748	748	748	374	23,203
\$1,000,000 under \$5,000,000	12	10,614	102	52,727	52,548	42,739	2,790	2,062	7,199	7,199	7,199	3,599	52,727
\$5,000,000 under \$10,000,000	8	2,499	—	11,166	11,166	8,066	1,213	1,213	1,887	1,887	1,887	943	68,582
\$10,000,000 under \$50,000,000	4	5,315	—	3,788	3,788	3,788	—	—	3,788	3,788	3,788	1,894	67,362
\$50,000,000 under \$100,000,000	15	54,593	276	117,323	116,751	79,434	3,067	550	34,823	34,823	34,577	16,419	215,423
\$100,000,000 under \$250,000,000	12	135,780	4,203	323,743	318,261	181,393	20,060	4,739	122,290	122,290	122,290	61,150	998,556
\$250,000,000 or more	12	3,140	299	22,193	22,077	19,521	1,329	940	1,404	1,404	1,404	702	24,898
Noncorporate stockholders	3	—	—	—	—	—	—	—	—	—	—	—	—
Type of stockholder not known	—	—	—	—	—	—	—	—	—	—	—	—	—
Returns with no majority stockholder	3	10,169	—	10,135	10,121	8,666	982	979	487	487	487	244	10,135
Printing, publishing, and allied products													
All returns	107	88,095	1,091	94,817	94,160	50,938	11,803	10,075	32,105	32,066	32,067	16,052	214,332
Returns with majority stockholder, total	105	87,564	810	93,779	93,122	50,375	11,468	9,758	31,966	31,946	31,927	15,982	213,294
Corporate stockholders, total	101	86,151	783	92,794	92,170	49,529	11,415	9,723	31,880	31,860	31,841	15,939	212,309
Assets zero or not available	23	4,718	166	34,085	34,069	18,275	974	678	14,842	14,822	14,822	7,411	47,085
\$1 under \$100,000	17	351	—	1,648	1,561	1,328	194	121	1,411	1,411	1,411	711	11,648
\$100,000 under \$1,000,000	7	—	—	—	—	—	—	—	—	—	—	—	—
\$1,000,000 under \$5,000,000	29	4,405	617	8,487	8,486	6,166	1,063	643	1,259	1,259	1,257	630	9,745
\$5,000,000 under \$10,000,000	12	2,351	—	3,842	3,825	2,300	335	239	1,215	1,215	1,198	616	30,536
\$10,000,000 under \$50,000,000	20	8,896	—	7,611	7,485	1,283	1,077	936	5,251	5,251	5,251	2,626	57,507
\$50,000,000 under \$100,000,000	3	8,651	—	14,636	14,510	5,925	5,287	3,423	3,423	3,423	3,423	1,711	21,472
\$100,000,000 under \$250,000,000	3	7,238	—	16,515	16,515	12,794	2,131	1,474	1,591	1,591	1,591	795	16,515
\$250,000,000 or more	4	7,240	—	5,970	5,720	1,458	353	352	4,159	4,159	4,159	2,079	27,801
Noncorporate stockholders	4	1,413	27	985	952	845	53	35	86	86	86	43	985
Type of stockholder not known	—	—	—	—	—	—	—	—	—	—	—	—	—
Returns with no majority stockholder	—	—	—	—	—	—	—	—	—	—	—	—	—

Footnotes at end of table.

ALL ACTIVE DISC RETURNS
Table 30.—Assets, Receipts, Deductions, Income, Distributions, and Gross Receipts of the DISC, by Selected Major Product or Service, by Type of Majority Stockholder, and Size of Assets of Majority Corporate Stockholder—Continued
 [All figures are estimates based on samples—money amounts are in thousands of dollars]

Selected major product or service, type of stockholder and size of assets of majority corporate stockholder	Number of returns	Total assets	Export property	Total qualified export receipts and non-qualified receipts	Qualified export receipts from the sale of export property	Cost of sales and operations	Total export promotion and other expenses	Export promotion expenses	Net income	Tax deferred income taxable to stockholders	DISC income subject to deferral computation	Total amount actually deemed distributed	Total amount actually distributed	Gross receipts of the DISC from all sources
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Manufactured Products—Continued														
Chemicals and allied products														
All returns	474	1,857,934	65,296	3,404,319	3,342,764	2,071,826	242,495	104,073	1,090,004	1,089,985	1,077,328	551,321	261,562	6,706,148
Returns with majority stockholder, total	444	1,848,972	65,296	3,375,574	3,314,429	2,050,578	240,177	102,487	1,084,826	1,084,807	1,072,174	548,721	260,176	6,661,116
Corporate stockholders, total	396	1,815,615	64,891	3,323,274	3,262,523	2,029,799	236,132	99,447	1,057,344	1,057,325	1,044,719	534,966	254,810	6,524,068
Assets zero or not available	55	30,868	1,173	103,808	101,384	72,299	10,027	4,810	21,483	21,477	21,477	8,991	10,744	216,220
\$1 under \$100,000	**58	**10,378	**626	**31,905	**1,587	**25,534	**2,275	**1,130	**4,096	**4,071	**4,050	**2,052	**987	**38,481
\$100,000 under \$1,000,000	**													
\$1,000,000 under \$5,000,000	83	27,255	2,724	97,294	97,093	75,769	5,779	2,291	15,746	15,746	15,732	7,880	2,286	138,705
\$5,000,000 under \$10,000,000	23	26,678	349	60,406	59,481	39,785	4,605	2,522	16,016	16,016	16,008	8,012	9,166	79,974
\$10,000,000 under \$50,000,000	77	259,497	23,429	656,307	647,082	462,473	36,887	23,380	156,947	156,947	156,865	78,515	54,995	965,538
\$50,000,000 under \$100,000,000	26	71,709	1,485	116,682	114,980	63,547	10,530	5,443	42,605	42,605	42,223	21,493	10,616	253,710
\$100,000,000 under \$250,000,000	24	124,678	35,05	229,521	226,034	132,533	5,315	2,564	91,674	91,674	91,379	45,984	26,678	504,326
\$250,000,000 or more	50	1,984,561	35,05	2,027,352	1,984,083	1,157,860	160,715	57,416	708,777	708,777	696,985	360,285	139,081	4,327,114
Noncorporate stockholders	**48	**33,358	**05	**52,300	**51,906	**20,780	**4,044	**3,040	**27,482	**27,482	**27,455	**13,754	**5,365	**137,048
Type of stockholder not known	**													
Returns with no majority stockholder	30	8,962	—	28,744	28,336	21,248	2,318	1,587	5,178	5,178	5,155	2,600	1,386	45,032
Primary metal products														
All returns	196	264,202	16,610	819,657	812,983	571,272	50,406	14,221	197,982	197,982	197,243	99,191	59,465	2,047,462
Returns with majority stockholder, total	187	261,582	15,905	790,047	783,407	546,609	46,791	11,525	196,649	196,649	195,911	98,524	59,227	2,005,428
Corporate stockholders, total	164	232,670	14,785	623,128	617,328	411,914	39,098	10,416	172,119	172,119	171,500	86,199	50,049	1,737,301
Assets zero or not available	18	11,444	3,336	45,830	45,784	38,261	2,383	357	5,186	5,186	5,144	2,614	1,358	138,179
\$1 under \$100,000	3	13	—	67	67	36	20	(1)	11	11	11	5	—	67
\$100,000 under \$1,000,000	—	18,284	3,934	101,954	101,357	82,416	6,267	—	13,274	13,274	13,247	6,481	—	137,296
\$1,000,000 under \$5,000,000	50	6,316	381	26,841	25,778	21,438	1,332	414	4,071	4,071	3,991	2,076	1,524	42,213
\$5,000,000 under \$10,000,000	17													
\$10,000,000 under \$50,000,000	38	53,245	4,589	305,200	303,242	249,031	21,167	1,373	35,002	35,002	34,775	17,615	10,443	403,778
\$50,000,000 under \$100,000,000	14	43,584	—	43,793	43,539	5,554	2,953	2,607	35,286	35,286	35,251	17,660	4,694	232,998
\$100,000,000 under \$250,000,000	11	7,283	—	5,893	5,860	—	71	—	5,822	5,822	5,789	2,928	1,623	106,397
\$250,000,000 or more	13	92,501	2,545	93,550	91,702	15,178	4,905	2,269	73,468	73,468	73,294	36,821	26,581	676,373
Noncorporate stockholders	**23	**28,912	**1,120	**166,919	**166,079	**34,695	**7,693	**1,109	**24,530	**24,530	**24,410	**12,325	**9,178	**268,127
Type of stockholder not known	**													
Returns with no majority stockholder	9	2,620	706	29,610	29,576	24,663	3,615	2,696	1,333	1,333	1,333	666	238	42,034
Fabricated metal products, except ordnance, machinery, and transportation equipment														
All returns	447	247,149	8,913	665,965	656,553	483,815	48,836	37,446	133,384	133,380	132,871	67,452	30,210	1,534,198
Returns with majority stockholder, total	412	238,927	8,875	638,229	628,891	462,605	47,984	36,997	127,709	127,705	127,196	64,615	28,866	1,488,199
Corporate stockholders, total	358	228,976	8,544	576,122	568,251	411,936	41,214	30,822	122,990	122,990	122,481	62,257	27,732	1,397,136
Assets zero or not available	34	7,165	454	16,583	16,452	11,595	2,404	2,185	2,593	2,593	2,529	1,329	527	60,631
\$1 under \$100,000	7	39	—	31	31	10	10	9	12	12	12	6	—	124
\$100,000 under \$1,000,000	22	5,456	970	29,268	28,923	26,962	1,230	543	1,085	1,085	1,085	505	350	29,807
\$1,000,000 under \$5,000,000	121	28,001	3,904	81,127	81,077	65,057	7,921	5,523	8,149	8,149	8,107	4,095	2,378	109,867
\$5,000,000 under \$10,000,000	36	16,475	352	65,069	64,504	51,579	1,905	1,270	11,585	11,585	11,564	5,803	2,653	99,048
\$10,000,000 under \$50,000,000	63	40,624	1,078	106,843	105,243	78,497	6,650	4,080	21,696	21,696	21,632	10,880	3,460	222,654
\$50,000,000 under \$100,000,000	27	31,124	—	87,498	86,918	59,205	8,324	7,275	19,969	19,969	19,859	10,040	5,856	228,287
\$100,000,000 under \$250,000,000	27	66,346	1,787	136,698	134,923	87,146	11,151	9,821	38,400	38,400	38,221	19,290	5,560	423,530
\$250,000,000 or more	21	35,746	331	53,006	49,863	31,886	1,619	114	19,501	19,501	19,473	10,310	6,948	223,187
Noncorporate stockholders	45	7,425	331	60,526	59,059	30,484	6,760	6,167	3,322	3,321	3,321	1,660	943	63,152
Type of stockholder not known	9	2,525	—	1,581	1,581	175	10	7	1,398	1,394	1,394	697	190	27,911
Returns with no majority stockholder	35	8,222	38	27,736	27,662	21,209	852	449	5,675	5,675	5,675	2,837	1,344	46,000

Footnotes at end of table

ALL ACTIVE DISC RETURNS
Table 30.—Assets, Receipts, Deductions, Income, Distributions, and Gross Receipts of the DISC, by Selected Major Product or Service, by Type of Majority Stockholder, and Size of Assets of Majority Corporate Stockholder—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Selected major product or service, type of stockholder, and size of assets of majority corporate stockholder	Number of returns	Total assets	Export property	Total qualified export receipts and non-qualified receipts	Qualified export receipts from the sale of export property	Cost of sales and operations	Total export promotion and other expenses	Export promotion expenses	Nat income	Tax deferred income and income payable to stockholders	DISC income subject to deferral computation	Total amount actually distributed	Gross receipts of the DISC from all sources
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Manufactured Products—Continued													
Machinery, except electrical													
All returns	919	1,382,374	22,228	1,797,755	1,747,304	918,269	119,897	85,296	760,415	760,263	758,036	381,447	9,869,684
Returns with majority stockholder, total	892	1,378,148	22,228	1,793,524	1,733,239	907,178	118,476	84,304	758,696	758,544	756,376	380,558	9,852,965
Corporate stockholders, total	766	1,361,589	18,287	1,736,631	1,687,861	870,487	112,586	80,666	753,993	753,992	751,841	379,273	9,779,362
Assets zero or not available	108	90,547	494	128,206	124,267	55,800	23,619	14,248	49,217	49,216	49,057	24,688	667,627
\$1 under \$100,000	11	316	—	811	811	554	39	38	218	218	218	109	830
\$100,000 under \$1,000,000	101	14,706	1,526	47,865	47,500	35,783	6,983	5,517	5,104	5,104	5,103	2,552	66,391
\$1,000,000 under \$5,000,000	237	62,571	1,917	161,938	160,245	122,087	12,795	7,589	27,056	27,056	26,887	13,612	351,573
\$5,000,000 under \$10,000,000	73	37,622	2,600	49,209	48,760	31,680	2,953	2,523	14,576	14,576	14,541	7,305	204,333
\$10,000,000 under \$50,000,000	130	109,314	358	223,452	216,403	146,324	19,392	57,736	57,736	57,736	57,418	29,229	742,570
\$50,000,000 under \$100,000,000	24	68,194	303	146,253	144,407	104,615	8,217	15,586	33,422	33,422	33,422	8,120	361,824
\$100,000,000 under \$250,000,000	37	119,777	9,488	217,933	215,201	145,483	10,867	61,583	61,583	61,583	61,325	30,921	756,153
\$250,000,000 or more	45	958,541	1,601	760,963	730,267	228,160	27,721	23,628	505,082	505,082	503,869	253,147	6,628,062
Noncorporate stockholders	122	16,036	3,880	46,078	44,619	36,125	5,808	3,567	4,534	4,534	4,370	2,199	71,276
Type of stockholder not known	4	523	61	815	759	566	80	71	169	169	165	86	2,326
Returns with no majority stockholder	27	4,226	—	14,231	14,065	11,092	1,420	992	1,719	1,719	1,661	889	16,719
Electrical machinery, equipment, and supplies													
All returns	737	830,527	34,082	1,259,958	1,225,003	820,785	88,430	58,254	351,254	351,178	345,408	178,645	4,175,043
Returns with majority stockholder, total	709	823,436	32,932	1,236,402	1,201,704	800,966	86,390	57,133	349,335	349,260	343,500	177,681	4,141,892
Corporate stockholders, total	617	811,466	32,206	1,176,786	1,142,409	750,960	80,586	52,873	345,249	345,243	339,487	175,670	4,080,764
Assets zero or not available	137	197,366	17,388	322,008	317,320	241,930	30,646	18,855	49,433	49,433	49,277	24,795	511,326
\$1 under \$100,000	10	418	—	1,588	1,561	1,260	98	926	195	195	195	97	1,588
\$100,000 under \$1,000,000	82	9,442	1,355	22,659	22,501	18,680	2,365	1,206	1,624	1,624	1,596	807	26,369
\$1,000,000 under \$5,000,000	163	43,234	3,594	102,611	100,406	76,194	7,222	5,596	19,196	19,195	19,127	9,632	173,020
\$5,000,000 under \$10,000,000	46	14,408	10	29,657	29,621	17,408	5,178	3,754	7,071	7,071	7,071	3,536	65,211
\$10,000,000 under \$50,000,000	104	104,925	680	194,857	193,077	128,365	13,262	8,600	53,230	53,229	53,069	26,826	506,417
\$50,000,000 under \$100,000,000	24	28,162	—	21,643	21,066	17,94	4,746	3,402	15,103	15,103	15,103	3,331	143,429
\$100,000,000 under \$250,000,000	20	38,641	1,095	110,150	109,726	90,893	2,501	2,391	16,757	16,757	16,746	8,384	297,256
\$250,000,000 or more	31	374,970	8,084	371,613	347,132	175,277	13,699	8,154	182,636	182,636	177,304	94,042	2,356,148
Noncorporate stockholders	**92	**11,970	**726	**59,617	**59,295	**50,006	**5,804	**4,261	**4,086	**4,017	**4,013	**2,011	**61,127
Type of stockholder not known	**32	**1,170	**22	**5,917	**5,895	**5,006	**500	**426	**406	**401	**401	**206	**61,127
Returns with no majority stockholder	28	7,091	1,150	23,556	23,299	19,819	2,040	1,121	1,920	1,918	1,908	964	33,151
Transportation equipment													
All returns	325	1,588,070	298,004	3,378,270	3,283,632	2,583,183	155,126	125,544	640,139	640,110	627,989	325,737	11,757,816
Returns with majority stockholder, total	321	1,588,472	298,004	3,376,144	3,281,506	2,581,417	155,098	125,528	639,806	639,777	627,657	325,571	11,755,690
Corporate stockholders, total	260	1,577,195	296,562	3,321,014	3,227,038	2,536,537	147,372	119,109	637,123	637,123	625,028	328,231	11,693,948
Assets zero or not available	42	32,871	3,274	112,339	110,115	84,895	15,842	9,292	11,602	11,602	11,574	5,815	188,235
\$1 under \$100,000	3	340	19	701	701	566	18	—	116	116	116	58	701
\$100,000 under \$1,000,000	51	17,604	3,161	56,383	55,668	44,116	7,593	4,778	4,691	4,690	4,690	2,345	62,882
\$1,000,000 under \$5,000,000	51	21,092	1,437	62,479	61,811	44,470	11,190	9,422	6,820	6,820	6,755	3,444	136,315
\$5,000,000 under \$10,000,000	14	6,115	207	23,664	23,363	19,148	361	53	4,155	4,155	4,147	2,082	41,845
\$10,000,000 under \$50,000,000	35	20,178	496	48,636	48,267	37,104	1,204	933	10,328	10,328	10,321	5,168	136,794
\$50,000,000 under \$100,000,000	19	23,897	1,622	29,996	29,556	17,533	596	240	12,067	12,067	11,985	6,074	77,739
\$100,000,000 under \$250,000,000	8	13,433	5,917	28,181	27,761	19,625	76	12	8,480	8,480	8,406	3,620	122,573
\$250,000,000 or more	37	144,170	291,028	2,968,637	2,860,797	2,269,080	110,693	94,340	578,865	578,865	567,033	295,348	10,609,508
Noncorporate stockholders	61	11,273	1,442	55,130	54,468	44,880	7,726	6,419	2,682	2,654	2,629	1,340	61,742
Type of stockholder not known	—	—	—	—	—	—	—	—	—	—	—	—	—
Returns with no majority stockholder	4	398	—	2,126	2,126	1,766	27	16	333	333	333	166	2,126

Footnotes at end of table.

ALL ACTIVE DISC RETURNS
Table 30.—Assets, Receipts, Deductions, Income, Distributions, and Gross Receipts of the DISC, by Selected Major Product or Service, by Type of Majority Stockholder, and Size of Assets of Majority Corporate Stockholder—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Selected major product or service, type of stockholder and size of assets of majority corporate stockholder	Number of returns	Total assets	Export property	Total qualified receipts and non-qualified receipts	Qualified export receipts from the sale of export property	Cost of sales and operations	Total export promotion and other expenses	Export promotion expenses	Net income	Tax deferred income taxable to stockholders	DISC income subject to deferral computation	Total amount deemed distributed	Total amount actually distributed	Gross receipts of the DISC from all sources
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Manufactured Products—Continued														
Professional, scientific and controlling instruments; photographic and optical goods; watches and clocks														
All returns	235	553,710	2,427	936,247	913,584	676,333	33,076	14,254	226,939	226,939	226,175	113,751	35,487	1,880,329
Returns with majority stockholder, total	226	550,727	2,427	933,867	911,012	676,154	31,945	13,589	225,567	225,567	224,904	113,115	34,845	1,829,556
Corporate stockholders, total	208	533,775	2,074	873,436	850,789	605,478	17,125	11,940	220,834	220,834	220,177	110,745	34,626	1,766,688
Assets zero or not available	19	4,890	—	12,521	12,490	7,191	879	779	4,451	4,451	4,451	2,225	1,537	49,399
\$1 under \$100,000	5	4,863	6	10,180	10,144	7,320	1,877	1,678	890	890	862	498	254	44
\$100,000 under \$1,000,000	35	2,980	(1)	42,520	41,821	30,101	3,859	2,865	8,561	8,561	8,531	4,295	2,305	12,592
\$1,000,000 under \$5,000,000	65	26,301	9	25,820	25,740	18,460	1,780	1,099	3,580	3,580	3,580	2,790	2,349	63,591
\$5,000,000 under \$10,000,000	19	12,547	186	25,820	25,740	18,460	1,780	1,099	3,580	3,580	3,580	2,790	2,349	45,896
\$10,000,000 under \$50,000,000	32	22,990	1,013	30,177	29,596	11,450	1,741	1,655	16,986	16,986	16,872	8,550	4,704	162,779
\$50,000,000 under \$100,000,000	8	10,965	—	19,330	19,124	13,602	1,565	826	16,983	16,983	16,872	8,550	4,704	65,743
\$100,000,000 under \$250,000,000	16	55,768	—	42,320	39,919	17,372	2,137	753	22,931	22,931	22,452	11,583	2,273	275,032
\$250,000,000 or more	9	397,282	860	690,524	671,913	529,959	3,270	2,249	157,995	157,995	157,187	78,704	14,306	1,091,992
Noncorporate stockholders	15	1,339	—	5,468	5,480	4,211	563	526	714	714	714	360	191	8,126
Type of stockholder not known	3	15,613	353	54,743	54,743	36,465	14,258	1,124	4,020	4,020	4,020	2,010	27	54,743
Returns with no majority stockholder	9	2,983	(1)	2,580	2,572	178	1,130	664	1,272	1,271	1,271	636	642	50,773

**Identifies (a) size classes for which data were deleted because of the number of sample returns on which they were based and (b) combined frequencies or amounts that include the data thus deleted from another size class.

(1) Less than \$500
 NOTE: See text for "Explanation of Terms" and "Description of Sample and Limitations of the Data."

ALL ACTIVE DISC RETURNS
Table 31.—Assets, Receipts, Deductions, and Gross Receipts of the DISC, by Selected Major Product or Service and by Size of Gross Receipts of the DISC

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Selected major product or service and size of gross receipts of the DISC	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
	Number of returns	Total assets	Export property	Total qualified receipts and non-qualified receipts	Qualified export receipts from the sale of export property	Cost of sales and operations	Total export promotion and other expenses	Export promotion expenses	Net income	Tax deferred income and income taxable to stockholders	Disc income subject to deferral computation	Total amount deemed distributed	Total amount actually distributed	Gross receipts of the DISC from all sources
All Products and Services														
Total	5,498	9,406,527	632,387	24,162,830	23,688,294	18,140,589	1,241,433	688,341	4,783,758	4,783,354	4,741,392	2,418,475	1,526,830	66,276,665
Zero receipts	206	2,924	167	232	225	—	195	13	228	228	228	114	1,366	—
\$1 under \$50,000	391	14,656	172	7,073	6,534	3,588	1,543	711	2,477	2,471	2,401	1,270	2,009	7,712
\$50,000 under \$250,000	391	59,615	5,406	89,091	84,141	57,187	11,233	6,977	21,247	21,076	20,903	10,587	5,037	119,248
\$250,000 under \$1,000,000	1,336	267,734	11,075	491,255	478,191	358,397	50,085	33,318	86,076	85,993	84,700	43,514	25,334	734,532
\$1,000,000 under \$10,000,000	2,038	1,447,416	77,936	3,465,128	3,411,088	2,525,495	317,459	195,644	622,390	622,247	618,706	311,868	191,773	6,908,541
\$10,000,000 under \$100,000,000	572	2,586,851	128,957	6,881,679	6,682,422	4,990,144	429,031	216,740	1,462,631	1,457,432	1,457,432	738,925	422,782	16,960,581
\$100,000,000 under \$250,000,000	73	1,304,209	49,272	3,153,160	3,102,649	2,087,576	150,957	70,165	914,626	914,626	906,381	461,436	304,746	10,568,139
\$250,000,000 or more	34	3,724,122	359,400	10,075,213	9,923,045	8,120,202	280,928	142,772	1,674,083	1,674,083	1,650,641	848,762	573,762	30,978,307
Nonmanufactured Products and Services														
Total	617	1,294,302	108,970	7,809,060	7,672,505	6,973,202	188,564	74,115	647,988	647,983	645,505	325,230	219,314	18,777,107
Zero receipts	160	2,184	167	9	3	—	160	13	6	5	5	3	1,192	—
\$1 under \$50,000	53	3,953	15	594	364	190	185	135	271	271	217	162	356	657
\$50,000 under \$250,000	81	7,051	430	9,601	6,513	4,612	2,025	1,489	3,253	3,253	3,246	1,630	820	11,342
\$250,000 under \$1,000,000	95	33,407	1,303	43,389	35,188	27,992	5,736	2,783	9,859	9,859	9,149	5,285	5,066	49,814
\$1,000,000 under \$10,000,000	138	167,186	12,451	303,270	283,839	237,600	17,077	9,482	48,594	48,589	48,388	24,395	6,053	438,097
\$10,000,000 under \$100,000,000	62	252,700	21,720	1,264,563	1,199,036	1,053,326	62,078	25,462	149,258	149,258	148,810	74,853	49,531	2,270,982
\$100,000,000 under \$250,000,000	17	156,830	11,236	1,084,107	1,072,837	878,346	58,965	26,642	146,736	146,736	146,124	73,734	25,712	2,555,069
\$250,000,000 or more	11	670,992	61,649	5,103,528	5,074,726	4,771,138	42,438	8,111	289,952	289,952	289,566	145,168	130,784	13,451,146
Agricultural products and services														
Total	222	798,314	69,717	6,374,310	6,339,996	5,950,245	62,470	14,450	382,115	382,113	360,801	181,712	156,042	16,029,030
Zero receipts	3	22	—	—	—	—	5	(1)	—	—	—	—	21	—
\$1 under \$50,000	12	72	2	125	124	105	52	45	12	12	12	6	6	125
\$50,000 under \$250,000	31	1,985	1	3,646	3,613	2,626	462	288	822	822	820	412	73	4,233
\$250,000 under \$1,000,000	39	5,227	4	17,466	17,372	13,946	1,210	696	2,416	2,416	2,369	1,231	835	22,211
\$1,000,000 under \$10,000,000	86	51,867	3,373	188,874	187,807	162,031	7,009	3,108	19,835	19,833	19,697	9,985	4,778	291,336
\$10,000,000 under \$100,000,000	31	86,763	8,236	650,609	648,139	608,737	7,984	3,538	33,987	33,987	33,781	17,097	16,608	1,296,663
\$100,000,000 under \$250,000,000	11	77,416	2,125	508,384	504,663	439,409	4,649	(1)	64,326	64,326	63,654	32,499	6,486	1,606,596
\$250,000,000 or more	9	574,953	55,976	5,005,206	4,978,278	4,723,391	41,098	6,775	240,717	240,717	240,468	120,483	127,234	12,817,866
Manufactured Products														
Total	4,881	8,112,225	523,416	16,353,770	16,015,789	11,167,387	1,052,768	592,226	4,135,770	4,135,371	4,095,886	2,091,245	1,307,516	47,499,558
Zero receipts	46	740	—	223	222	—	35	(1)	222	222	222	111	194	—
\$1 under \$50,000	338	10,703	158	6,480	6,170	3,398	1,358	577	2,207	2,201	2,184	1,108	1,653	7,055
\$50,000 under \$250,000	767	52,564	4,976	79,490	77,628	52,575	9,208	5,488	17,994	17,823	17,857	8,957	4,417	107,906
\$250,000 under \$1,000,000	1,241	234,327	9,772	447,866	443,004	326,405	44,349	30,556	76,216	76,133	75,551	38,229	20,268	684,518
\$1,000,000 under \$10,000,000	1,900	1,280,230	65,486	3,161,858	3,127,249	2,287,895	300,382	196,162	573,796	573,658	570,318	287,473	185,720	6,470,444
\$10,000,000 under \$100,000,000	510	2,333,152	107,237	5,617,116	5,463,386	3,936,952	366,954	191,278	1,313,373	1,313,372	1,308,222	664,072	373,251	1,889,405
\$100,000,000 under \$250,000,000	56	1,147,379	38,937	2,069,053	2,039,812	1,309,200	91,992	43,578	767,831	767,831	760,252	387,702	279,034	8,013,070
\$250,000,000 or more	23	3,053,130	297,751	4,971,685	4,848,319	3,349,064	238,490	134,661	1,384,131	1,384,131	1,361,075	703,594	442,978	17,527,161

Footnotes at end of table.

ALL ACTIVE DISC RETURNS
Table 31.—Assets, Receipts, Deductions, and Gross Receipts of the DISC, by Selected Major Product or Service and by Size of Gross Receipts of the DISC—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Selected major product or service and size of gross receipts of the DISC	Number of returns	Total assets	Export property	Total qualified receipts and non-qualified receipts	Qualified export receipts from the sale of export property	Cost of sales and operations	Total export promotion and other expenses	Export promotion expenses	Net income	Tax deferred income and income taxable to stockholders	Disc income subject to deferral computation	Total amount deemed distributed	Total amount actually distributed	Gross receipts of the DISC from all sources
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Manufactured Products—Continued														
Food and kindred products														
Total	214	242,476	16,109	1,275,161	1,261,219	1,099,886	66,161	35,247	109,187	109,177	108,402	54,978	28,984	2,415,598
Zero receipts	3	16	—	—	—	—	2	—	—	—	—	—	—	—
\$1 under \$50,000	5	25	—	35	34	32	1	1	2	2	2	1	5	35
\$50,000 under \$250,000	18	6,315	—	2,058	2,051	1,638	231	74	189	189	183	97	23	2,731
\$250,000 under \$1,000,000	33	5,874	383	17,469	17,446	13,097	1,475	1,101	2,987	2,987	2,960	1,487	237	23,254
\$1,000,000 under \$10,000,000	103	67,423	4,863	243,683	237,250	195,186	25,136	15,148	23,371	23,360	22,826	11,947	8,217	369,205
\$10,000,000 under \$100,000,000	52	**162,822	**10,863	**1,011,906	**1,004,436	**889,933	**39,316	**18,923	**82,660	**82,660	**82,430	**41,444	**20,501	**2,020,374
\$100,000,000 under \$250,000,000 .....	..	..	..	..	..	..	..	..	..	..	..	..	..	..
\$250,000,000 or more .....	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Textile mill products														
Total	203	109,817	15,287	256,888	255,054	161,830	48,612	13,397	46,485	46,484	45,820	23,629	18,634	807,248
Zero receipts	21	**181	**17	**453	**445	**223	**124	**26	**111	**110	**110	**55	**49	**453
\$1 under \$50,000	33	2,196	40	3,942	3,920	2,816	165	38	961	961	945	489	372	5,537
\$50,000 under \$250,000	67	6,877	369	19,651	19,605	15,597	2,141	1,230	1,948	1,948	1,942	1,032	228	32,447
\$1,000,000 under \$10,000,000	61	21,775	2,001	81,858	81,425	62,536	9,878	5,725	9,445	9,445	9,445	4,722	2,956	159,990
\$10,000,000 under \$100,000,000	21	**78,789	**12,860	**150,983	**149,659	**80,659	**36,305	**6,379	**34,019	**34,019	**33,377	**17,331	**15,029	**608,819
\$100,000,000 under \$250,000,000 .....	..	..	..	..	..	..	..	..	..	..	..	..	..	..
\$250,000,000 or more .....	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Lumber and wood products, except furniture														
Total	203	131,678	12,127	474,581	463,467	366,475	22,420	9,014	85,735	85,693	85,014	43,176	162,453	1,327,825
Zero receipts	8	22	—	—	—	—	3	—	—	—	—	—	—	—
\$1 under \$50,000	10	1,634	—	207	174	120	83	18	41	41	41	20	480	295
\$50,000 under \$250,000	30	3,188	1,833	3,472	3,378	2,716	346	161	410	410	401	209	543	4,415
\$250,000 under \$1,000,000	65	9,231	98	27,966	27,362	20,770	1,549	965	5,647	5,605	5,541	2,835	3,438	31,912
\$1,000,000 under \$10,000,000	72	54,285	1,248	178,039	176,875	138,520	14,170	5,794	25,349	25,349	24,908	12,886	12,357	284,275
\$10,000,000 under \$100,000,000	18	**63,319	**9,349	**264,907	**255,678	**204,349	**6,271	**2,076	**54,288	**54,288	**54,123	**27,226	**145,635	**1,006,929
\$100,000,000 under \$250,000,000 .....	..	..	..	..	..	..	..	..	..	..	..	..	..	..
\$250,000,000 or more .....	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Paper and allied products														
Total	104	240,565	6,154	592,068	585,496	374,433	40,745	14,398	178,997	178,997	176,660	87,455	57,863	1,455,971
Zero receipts	4	400	—	—	—	—	25	—	—	—	—	—	—	—
\$1 under \$50,000	4	92	45	79	79	50	89	62	129	129	125	67	22	94
\$50,000 under \$250,000	4	203	—	361	357	218	14	1	338	338	338	169	152	573
\$250,000 under \$1,000,000	10	804	—	3,130	3,130	2,545	248	245	7,528	7,528	7,546	7,546	2,525	20,593
\$1,000,000 under \$10,000,000	61	45,147	1,529	125,206	124,388	91,866	16,058	7,528	17,284	17,284	17,053	7,546	2,525	20,593
\$10,000,000 under \$100,000,000	17	**19,134	**871	**191,134	**195,599	**119,484	**8,761	**2,704	**68,889	**68,889	**68,796	**34,490	**13,804	**559,252
\$100,000,000 under \$250,000,000 .....	..	**102,905	**3,608	**266,178	**261,942	**160,271	**15,550	**3,859	**90,357	**90,357	**90,347	**45,184	**41,360	**689,355
\$250,000,000 or more .....	..	..	..	..	..	..	..	..	..	..	..	..	..	..

Footnotes at end of table.

ALL ACTIVE DISC RETURNS
Table 31.—Assets, Receipts, Deductions, and Gross Receipts of the DISC, by Selected Major Product or Service and by Size of Gross Receipts of the DISC—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Selected major product or service and size of gross receipts of the DISC	Number of returns	Total assets	Export property	Total qualified receipts and non-qualified receipts	Qualified export receipts from the sale of export property	Cost of sales and operations	Total export promotion and other expenses	Export promotion expenses	Net income	Tax deferred income and income taxable to stockholders	Disc income subject to deferral computation	Total amount deemed distributed	Total amount actually distributed	Gross receipts of the DISC from all sources
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Manufactured Products—Continued														
Printing, publishing, and allied products														
Total	107	88,095	1,091	94,817	94,160	50,938	11,803	10,075	32,105	32,086	32,067	18,052	7,780	214,332
Zero receipts	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$1 under \$50,000	11	137	22	283	283	98	134	10	66	66	66	33	14	283
\$50,000 under \$250,000	18	583	17	1,920	1,833	1,041	586	309	308	308	308	154	177	2,136
\$250,000 under \$1,000,000	35	7,863	887	18,203	18,169	14,046	2,154	1,841	2,003	2,003	2,001	1,002	537	20,455
\$1,000,000 under \$10,000,000	39	68,288	166	57,087	56,777	29,828	3,365	2,436	23,884	23,875	23,875	11,937	3,488	137,490
\$10,000,000 under \$100,000,000	4	11,227	—	17,324	17,099	5,925	5,564	5,480	5,835	5,835	5,818	2,926	3,564	53,968
\$100,000,000 under \$250,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$250,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Chemicals and allied products														
Total	474	1,857,934	65,296	3,404,319	3,342,764	2,071,826	242,995	104,073	1,090,004	1,089,985	1,077,328	551,321	261,562	8,706,148
Zero receipts	5	15	—	—	—	—	1	—	—	—	—	—	83	—
\$1 under \$50,000	21	616	—	507	487	259	27	13	220	220	220	110	47	500
\$50,000 under \$250,000	84	5,308	404	9,764	9,684	6,330	1,488	947	1,952	1,953	1,903	982	474	11,587
\$250,000 under \$1,000,000	96	16,363	150	33,573	33,127	21,298	4,055	2,507	8,219	8,219	8,172	4,134	2,745	50,527
\$1,000,000 under \$10,000,000	178	133,734	5,264	314,023	311,160	206,288	28,757	17,500	77,978	77,978	77,812	39,072	29,479	620,348
\$10,000,000 under \$100,000,000	75	541,859	20,809	1,185,774	1,165,062	763,378	77,674	43,260	344,722	344,722	343,925	172,759	82,221	2,484,521
\$100,000,000 under \$250,000,000	11	394,349	17,245	841,225	824,738	590,742	16,600	8,570	233,882	233,882	232,704	117,530	77,136	1,513,904
\$250,000,000 or more	4	765,691	21,424	1,019,453	998,508	483,530	112,892	31,276	423,031	423,031	412,593	216,734	69,378	2,014,761
Primary metal products														
Total	196	264,202	16,610	819,657	812,983	571,272	50,406	14,221	197,982	197,982	197,243	99,191	59,465	2,047,462
Zero receipts	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$1 under \$50,000	17	513	—	283	279	130	29	5	127	127	127	63	22	283
\$50,000 under \$250,000	17	1,449	503	1,881	1,811	1,314	31	11	536	536	536	268	230	2,927
\$250,000 under \$1,000,000	26	4,225	—	10,142	10,061	6,933	496	239	2,713	2,713	2,705	1,194	758	14,800
\$1,000,000 under \$10,000,000	90	43,539	5,884	161,824	159,569	124,019	9,640	6,979	28,165	28,165	27,969	14,178	8,013	299,147
\$10,000,000 under \$100,000,000	42	151,141	9,563	487,180	483,702	347,703	23,304	6,467	116,172	116,172	115,815	58,264	44,211	1,251,694
\$100,000,000 under \$250,000,000	4	63,395	659	158,348	157,490	91,173	16,905	521	50,269	50,269	50,091	25,223	6,231	478,612
\$250,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Fabricated metal products, except ordnance, machinery, and transportation equipment														
Total	447	247,149	8,913	665,965	656,553	483,815	48,836	37,446	133,384	133,380	132,871	67,452	30,210	1,534,198
Zero receipts	3	—	—	—	—	—	—	—	—	—	—	—	—	—
\$1 under \$50,000	40	850	—	754	741	458	87	38	227	227	227	113	177	907
\$50,000 under \$250,000	64	2,138	70	4,390	4,350	3,126	350	301	917	912	911	419	265	857
\$250,000 under \$1,000,000	127	16,283	390	38,638	37,974	27,546	3,045	1,754	8,047	8,047	7,979	4,058	2,023	71,260
\$1,000,000 under \$10,000,000	183	120,532	5,511	347,707	344,488	261,984	26,605	20,176	59,169	59,169	59,015	29,206	14,394	698,258
\$10,000,000 under \$100,000,000	30	107,345	2,942	274,473	268,959	190,700	18,749	15,177	65,024	65,024	64,738	33,655	13,352	755,203
\$100,000,000 under \$250,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$250,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—

Footnotes at end of table.

ALL ACTIVE DISC RETURNS
Table 31.—Assets, Receipts, Deductions, and Gross Receipts of the DISC, by Selected Major Product or Service and by Size of Gross Receipts of the DISC—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Selected major product or service and size of gross receipts of the DISC	Number of returns	Total assets	Export property	Total qualified export receipts and non-qualified receipts	Qualified export receipts from the sale of export property	Cost of sales and operations	Total export promotion and other expenses	Export promotion expenses	Net income	Tax deferred income taxable to stockholders	Disc income subject to deferral computation	Total amount actually distributed	Gross receipts of the DISC from all sources
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Manufactured Products—Continued													
Machinery, except electrical													
Total	919	1,382,374	22,228	1,797,755	1,747,304	918,289	119,897	85,296	780,415	760,263	758,036	381,447	9,889,684
Zero receipts	—	—	—	—	—	—	—	—	—	—	—	—	—
\$1 under \$50,000	55	1,474	—	1,067	1,029	559	118	—	408	408	403	206	1,128
\$50,000 under \$250,000	146	14,990	263	14,990	14,273	10,005	1,606	881	3,997	3,317	1,677	642	19,271
\$250,000 under \$1,000,000	250	33,663	4,196	93,447	92,198	71,323	10,542	6,624	12,372	12,358	12,258	2,799	139,049
\$1,000,000 under \$10,000,000	356	194,968	4,690	404,460	397,806	276,784	38,845	28,403	88,831	88,774	88,213	27,392	1,212,031
\$10,000,000 under \$100,000,000	92	452,215	13,106	833,008	819,881	559,599	44,235	27,963	229,174	229,174	228,744	66,184	2,746,874
\$100,000,000 under \$250,000,000	15	282,391	—	204,194	194,050	134,474	13,474	13,144	190,720	189,720	189,982	63,143	2,259,144
\$250,000,000 or more	5	407,390	—	246,589	228,009	—	11,077	8,173	235,512	235,512	235,154	117,935	3,492,192
Electrical machinery, equipment, and supplies													
Total	737	800,527	34,082	1,259,958	1,225,003	820,785	88,430	58,254	351,254	351,178	345,408	178,645	4,175,043
Zero receipts	—	—	—	—	—	—	—	—	—	—	—	—	—
\$1 under \$50,000	7	120	—	222	222	495	2	—	221	221	221	111	1,301
\$50,000 under \$250,000	58	2,876	14	1,088	1,037	862	440	233	432	428	424	215	684
\$250,000 under \$1,000,000	151	11,115	870	14,780	14,544	8,682	1,867	1,142	4,441	4,372	4,345	2,200	20,586
\$1,000,000 under \$10,000,000	193	86,501	1,406	56,930	56,725	39,356	5,488	4,690	12,087	12,066	12,024	6,056	102,496
\$10,000,000 under \$100,000,000	266	192,263	13,798	433,208	429,788	317,432	36,872	25,114	78,904	78,902	78,689	39,552	830,729
\$100,000,000 under \$250,000,000	53	239,790	1,990	471,664	465,725	333,273	24,704	15,836	113,687	113,686	113,289	57,228	1,493,175
\$250,000,000 or more	99	297,863	16,004	282,086	257,263	121,547	19,057	11,240	141,463	141,463	136,395	73,265	1,746,755
Transportation equipment													
Total	325	1,588,870	296,004	3,378,270	3,283,832	2,583,183	155,126	125,544	640,139	640,110	627,989	329,737	11,757,816
Zero receipts	—	—	—	—	—	—	—	—	—	—	—	—	—
\$1 under \$50,000	3	7	—	417	411	228	79	1	130	130	127	56	417
\$50,000 under \$250,000	21	719	11	3,678	3,678	2,745	88	38	845	843	844	422	5073
\$250,000 under \$1,000,000	31	1,716	238	38,612	38,294	30,766	2,935	2,340	4,913	4,866	4,777	2,469	50,746
\$1,000,000 under \$10,000,000	125	78,375	6,652	230,570	227,788	172,800	26,709	18,834	31,186	31,184	30,964	15,702	450,198
\$10,000,000 under \$100,000,000	38	140,933	14,694	319,947	296,325	229,094	18,728	12,068	72,124	72,124	71,933	39,778	1,079,933
\$100,000,000 under \$250,000,000	7	92,235	—	61,212	59,988	49,100	156	100	61,097	61,097	60,644	30,735	1,022,870
\$250,000,000 or more	8	1,262,206	275,814	2,723,833	2,587,367	2,147,519	106,430	92,164	469,865	469,865	458,700	240,535	9,154,579
Professional, scientific and controlling instruments; photographic and optical goods; watches and clocks													
Total	235	553,710	2,427	938,247	913,534	676,333	33,076	14,254	226,839	226,839	226,775	113,751	1,880,329
Zero receipts	—	—	—	—	—	—	—	—	—	—	—	—	—
\$1 under \$50,000	3	27	—	265	263	220	(1)	—	21	21	20	10	265
\$50,000 under \$250,000	15	227	6	4,732	4,730	3,207	24	96	1,030	1,030	1,010	525	6,459
\$250,000 under \$1,000,000	63	1,959	7,908	27,376	27,103	19,624	3,265	2,855	4,467	4,467	4,453	2,260	43,213
\$1,000,000 under \$10,000,000	94	76,978	1,555	122,688	121,474	76,955	9,853	6,630	36,490	36,490	36,439	18,770	370,250
\$10,000,000 under \$100,000,000	14	92,234	—	107,082	104,147	49,023	16,556	2,953	42,508	42,508	41,991	21,531	473,422
\$100,000,000 under \$250,000,000	33	374,348	5,193	871,064	855,587	528,807	2,863	2,040	142,303	142,303	142,303	71,152	1,143
\$250,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—

**Identifies (a) size classes for which data were deleted because of the number of sample returns on which they were based and (b) combined frequencies or amounts that include the data thus deleted from another size class.

¹ Less than \$500.

NOTE: See text for "Explanation of Terms" and "Description of the Sample and Limitations of the Data."

ALL ACTIVE FULL YEAR DISC RETURNS

Table 32.—Assets, Receipts, Deductions, Income, Distributions, and Gross Receipts of the DISC, by Selected Major Product or Service and by Size of Gross Receipts of the DISC

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Selected major product or service and size of gross receipts of the DISC	Number of returns	Total assets	Export property	Total qualified export receipts and non-qualified export receipts	Qualified export receipts from the sale of export property	Cost of sales and operations	Total export promotion and other expenses	Export promotion expenses	Net income	Tax deferred income and income taxable to stockholders	DISC income subject to deferral computation	Total amount actually distributed	Total amount deemed distributed	Gross receipts of the DISC from all sources
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	
All Products and Services														
Total	4,824	9,174,189	606,113	23,631,821	23,160,157	17,777,466	1,211,571	649,570	4,645,513	4,845,151	4,603,220	2,347,395	1,489,698	64,672,943
Zero receipts	170	2,655	167	228	222	—	165	12	224	224	224	112	1,301	—
\$1 under \$50,000	305	13,278	84	5,271	4,732	2,685	1,316	579	1,745	1,759	1,659	904	1,978	5,635
\$50,000 under \$250,000	676	53,167	4,758	76,124	72,156	49,432	9,338	5,812	17,914	17,743	17,570	8,958	8,786	96,281
\$250,000 under \$1,000,000	1,157	249,156	9,636	443,411	430,760	324,253	45,541	30,545	74,809	74,768	73,474	37,901	22,335	637,802
\$1,000,000 under \$10,000,000	1,875	1,351,333	61,731	3,218,345	3,164,888	2,340,152	303,804	185,868	574,604	574,462	570,929	287,971	170,670	6,403,118
\$10,000,000 under \$100,000,000	535	2,477,969	121,065	6,661,765	6,463,402	4,953,166	419,521	213,817	1,389,204	1,389,203	1,384,028	702,200	410,219	16,131,095
\$100,000,000 under \$250,000,000	72	1,302,510	49,272	3,151,464	3,100,953	2,087,576	150,957	70,165	912,930	912,930	904,685	460,588	304,746	10,420,725
\$250,000,000 or more	34	3,724,122	359,400	10,075,213	9,923,045	8,120,202	280,928	142,772	1,674,083	1,674,083	1,650,641	846,762	573,762	30,978,307
Nonmanufactured Products and Services														
Total	544	1,266,420	105,108	7,707,659	7,572,399	6,896,136	184,145	72,974	628,025	628,019	625,542	315,248	216,593	18,454,668
Zero receipts	147	2,109	167	7	(1)	—	136	12	3	3	3	1	1,191	—
\$1 under \$50,000	47	3,883	2	506	276	160	154	103	244	244	191	148	350	569
\$50,000 under \$250,000	65	6,181	430	7,768	5,644	4,106	1,175	798	2,757	2,757	2,750	1,382	961	8,321
\$250,000 under \$1,000,000	87	32,715	1,303	41,879	33,874	27,401	5,564	2,656	9,006	9,006	8,295	4,859	4,747	45,407
\$1,000,000 under \$10,000,000	114	155,927	11,792	247,774	228,391	192,334	16,787	9,326	38,653	38,648	38,447	19,424	5,833	362,055
\$10,000,000 under \$100,000,000	57	239,481	18,529	1,223,788	1,158,347	1,022,651	58,026	25,326	142,310	142,310	141,861	71,379	47,415	2,178,915
\$100,000,000 under \$250,000,000	16	155,131	11,236	1,082,411	1,071,141	878,346	58,965	26,642	145,100	145,100	144,428	72,886	25,712	2,407,855
\$250,000,000 or more	11	670,982	61,649	5,103,528	5,074,726	4,771,138	42,438	6,111	289,952	289,952	289,566	145,168	130,784	13,451,146
Agricultural products and services														
Total	192	792,089	69,367	6,335,172	6,300,859	5,915,222	62,230	14,316	358,136	358,133	356,822	179,723	155,362	15,801,419
Zero receipts	3	22	—	—	—	—	5	(1)	—	—	—	—	21	—
\$1 under \$50,000	9	57	2	90	88	82	45	45	—	—	—	—	54	90
\$50,000 under \$250,000	25	1,910	1	3,555	3,522	2,656	454	288	740	740	738	371	516	3,555
\$250,000 under \$1,000,000	33	4,735	4	16,151	16,058	13,355	1,040	569	1,756	1,756	1,710	901	516	18,444
\$1,000,000 under \$10,000,000	75	49,715	3,023	165,660	164,594	140,055	6,955	3,103	18,653	18,650	18,514	9,393	4,558	260,488
\$10,000,000 under \$100,000,000	28	84,990	8,236	637,823	635,353	596,303	7,978	3,537	33,641	33,641	33,435	16,324	16,492	1,241,795
\$100,000,000 under \$250,000,000	10	75,717	2,125	506,688	502,967	439,409	4,649	1,711	62,630	62,630	61,958	31,651	6,486	1,439,182
\$250,000,000 or more	9	574,953	55,976	5,005,206	4,978,278	4,723,391	41,098	6,775	240,717	240,717	240,468	120,463	127,234	12,817,866
Manufactured Products														
Total	4,280	7,907,770	501,005	15,924,162	15,587,758	10,861,330	1,027,425	576,596	4,017,488	4,017,131	3,977,678	2,032,147	1,273,105	46,218,275
Zero receipts	23	545	—	222	222	—	29	(1)	221	221	221	111	111	—
\$1 under \$50,000	258	9,395	83	4,496	4,456	2,595	1,162	475	1,501	1,495	1,478	755	1,529	5,066
\$50,000 under \$250,000	611	48,986	4,327	68,357	66,511	45,325	8,162	5,013	15,156	14,985	14,819	7,576	4,224	87,340
\$250,000 under \$1,000,000	1,070	216,441	8,333	401,532	396,866	296,652	39,977	27,869	65,803	65,761	65,179	33,043	17,588	592,395
\$1,000,000 under \$10,000,000	1,761	1,195,406	49,939	2,970,571	2,936,497	2,147,817	287,017	176,542	535,951	535,814	532,482	288,546	164,837	6,041,063
\$10,000,000 under \$100,000,000	478	2,238,488	102,335	5,437,977	5,305,055	3,630,516	360,596	188,491	1,246,894	1,246,893	1,242,167	630,821	362,804	13,952,180
\$100,000,000 under \$250,000,000	56	1,147,379	38,037	2,069,053	2,029,812	1,709,230	91,392	43,523	767,831	767,831	760,257	387,702	279,034	8,013,070
\$250,000,000 or more	23	3,053,130	297,751	4,971,685	4,846,319	3,349,064	238,496	134,661	1,384,131	1,384,131	1,361,075	703,594	442,978	17,527,161

Footnotes at end of table.

ALL ACTIVE FULL YEAR DISC RETURNS
Table 32.—Assets, Receipts, Deductions, Income, Distributions, and Gross Receipts of the DISC, by Selected Major Product or Service and by Size of Gross Receipts of the DISC—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Selected major product or service and size of gross receipts of the DISC	Number of returns	Total assets	Export property	Total qualified receipts and non-qualified receipts	Qualified export receipts from the sale of export property	Cost of sales and operations	Total export promotion and other expenses	Export promotion expenses	Net income	Tax deferred income and income taxable to stockholders	DISC income subject to deferral computation	Total amount actually distributed	Gross receipts of the DISC from all sources
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Manufactured Products—Continued													
Food and kindred products													
Total	198	232,179	14,944	1,259,189	1,245,296	1,085,559	65,867	35,212	107,834	107,824	107,049	54,300	2,390,711
Zero receipts	—	—	—	—	—	—	—	—	—	—	—	—	—
\$1 under \$50,000	5	25	—	35	34	32	—	1	—	2	2	—	35
\$50,000 under \$250,000	13	6,218	—	1,630	1,624	1,366	154	59	110	110	104	58	1,783
\$250,000 under \$1,000,000	28	5,141	331	14,482	14,470	10,536	1,475	1,101	2,542	2,542	2,535	237	20,267
\$1,000,000 under \$10,000,000	101	66,764	4,863	243,037	236,594	195,186	25,133	15,145	22,718	22,707	22,173	11,621	360,154
\$10,000,000 under \$100,000,000	51	154,031	9,750	1,000,005	992,574	878,439	39,104	18,905	82,463	82,463	82,233	20,501	2,008,472
\$100,000,000 under \$250,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—
\$250,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—
Textile mill products													
Total	166	106,469	15,287	249,002	247,169	156,518	48,114	13,272	44,411	44,410	43,745	22,592	780,122
Zero receipts	—	—	—	—	—	—	—	—	—	—	—	—	—
\$1 under \$50,000	16	134	17	374	366	205	121	24	51	51	51	25	374
\$50,000 under \$250,000	28	2,156	40	3,915	3,893	2,816	165	38	935	935	919	475	4,867
\$250,000 under \$1,000,000	48	5,217	369	15,310	15,264	12,185	1,768	1,161	1,393	1,393	1,386	754	22,581
\$1,000,000 under \$10,000,000	53	20,174	2,001	78,419	77,987	60,653	9,755	5,671	8,012	8,012	8,012	4,006	143,480
\$10,000,000 under \$100,000,000	21	78,789	12,860	150,983	149,659	80,659	36,305	6,379	34,019	34,019	33,377	15,029	608,819
\$100,000,000 under \$250,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—
\$250,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—
Lumber and wood products, except furniture													
Total	174	124,360	11,843	453,462	442,416	353,544	21,733	8,822	76,222	76,221	77,542	39,441	1,298,499
Zero receipts	—	—	—	—	—	—	—	—	—	—	—	—	—
\$1 under \$50,000	5	11	—	—	—	—	—	—	—	—	—	—	—
\$50,000 under \$250,000	10	1,634	—	207	174	120	83	18	41	41	41	20	295
\$250,000 under \$1,000,000	27	3,072	1,833	3,208	3,113	2,465	344	159	399	399	391	204	4,151
\$1,000,000 under \$10,000,000	49	8,153	98	21,634	21,090	16,741	1,371	963	3,522	3,522	3,457	1,793	24,085
\$10,000,000 under \$100,000,000	65	48,173	963	163,505	162,361	129,870	13,664	5,605	19,971	19,971	19,530	10,197	283,040
\$100,000,000 under \$250,000,000	18	63,319	8,949	284,907	255,678	204,349	6,271	2,076	54,288	54,288	54,123	27,226	1,006,929
\$250,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—
Paper and allied products													
Total	91	234,266	6,109	559,927	553,382	349,939	39,980	13,788	170,034	170,034	169,698	83,974	1,409,117
Zero receipts	—	—	—	—	—	—	—	—	—	—	—	—	—
\$1 under \$50,000	4	399	—	1	1	—	—	—	—	—	—	—	—
\$50,000 under \$250,000	4	203	—	361	357	218	14	1	129	129	125	67	573
\$250,000 under \$1,000,000	4	804	—	3,130	3,130	2,545	248	245	338	338	338	169	4,104
\$1,000,000 under \$10,000,000	53	41,143	1,529	96,528	95,757	67,422	15,383	6,979	13,725	13,725	13,495	5,766	173,170
\$10,000,000 under \$100,000,000	16	88,811	971	193,729	192,195	119,484	8,761	2,704	65,484	65,484	65,392	32,788	541,889
\$100,000,000 under \$250,000,000	4	102,905	3,608	266,178	261,942	160,271	15,550	3,869	90,357	90,357	90,347	45,184	689,355
\$250,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—

Footnotes at end of table.

ALL ACTIVE FULL YEAR DISC RETURNS
Table 32.—Assets, Receipts, Deductions, Income, Distributions, and Gross Receipts of the DISC, by Selected Major Product or Service and by Size of Gross Receipts of the DISC—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Selected major product or service and size of gross receipts of the DISC	Number of returns	Total assets	Export property	Total qualified export receipts and non-qualified receipts	Qualified export receipts from the sale of export property	Cost of sales and operations	Total export promotion and other expenses	Export promotion expenses	Net income	Tax deferred income and income taxable to stockholders	DISC income subject to deferral computation	Total amount actually distributed	Gross receipts of the DISC from all sources	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Manufactured Products—Continued														
Printing, publishing, and allied products														
Total	100	86,840	474	93,819	93,161	50,603	11,525	9,822	31,720	31,700	31,682	15,859	7,780	213,118
Zero receipts	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$1 under \$50,000	9	116	—	187	187	42	110	2	49	49	49	25	14	187
\$50,000 under \$250,000	15	453	17	1,798	1,711	1,041	586	309	186	186	186	93	177	1,798
\$250,000 under \$1,000,000	33	6,756	291	17,422	17,388	13,767	1,900	1,596	1,756	1,756	1,754	879	537	19,674
\$1,000,000 under \$10,000,000	39	68,288	166	57,087	56,777	29,828	3,365	2,436	23,894	23,875	23,875	11,937	3,488	137,490
\$10,000,000 under \$100,000,000	4	11,227	—	17,324	17,099	5,925	5,564	5,480	5,835	5,835	5,818	2,926	3,564	53,968
\$100,000,000 under \$250,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$250,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Chemicals and allied products														
Total	420	1,812,360	61,546	3,295,526	3,234,355	1,995,311	238,480	102,156	1,061,741	1,061,722	1,049,090	537,177	254,799	6,511,530
Zero receipts	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$1 under \$50,000	13	560	—	352	332	176	18	12	158	158	158	79	16	345
\$50,000 under \$250,000	73	4,913	404	8,864	8,792	5,739	1,356	821	1,716	1,716	1,726	894	435	10,370
\$250,000 under \$1,000,000	86	15,191	78	30,577	30,131	19,090	3,646	2,309	7,841	7,841	7,794	3,945	2,679	44,465
\$1,000,000 under \$10,000,000	164	129,033	4,786	299,626	296,862	195,391	29,108	17,078	75,127	75,127	74,962	37,646	29,385	587,776
\$10,000,000 under \$100,000,000	69	502,624	17,609	1,095,429	1,074,993	700,642	74,860	42,090	319,927	319,927	319,153	160,350	75,770	2,339,909
\$100,000,000 under \$250,000,000	11	394,349	17,245	841,225	824,738	590,742	16,600	8,570	233,862	233,862	232,704	117,530	77,136	1,513,904
\$250,000,000 or more	4	765,691	21,424	1,019,453	998,508	483,550	112,892	31,276	423,031	423,031	412,593	2,6734	69,378	2,014,761
Primary metal products														
Total	163	252,359	16,066	796,809	790,460	561,436	48,700	13,856	186,676	186,676	185,937	93,538	58,393	1,947,176
Zero receipts	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$1 under \$50,000	11	389	—	112	108	94	8	5	13	13	13	6	22	112
\$50,000 under \$250,000	12	851	—	1,426	1,426	1,034	31	11	361	361	361	180	230	2,002
\$250,000 under \$1,000,000	21	2,854	—	8,927	8,846	6,933	418	239	1,576	1,576	1,568	625	371	11,039
\$1,000,000 under \$10,000,000	77	40,276	5,884	156,210	153,955	122,216	9,640	6,979	24,354	24,354	24,157	12,272	7,428	264,086
\$10,000,000 under \$100,000,000	38	144,655	9,522	471,788	468,635	339,966	21,698	6,101	110,104	110,104	109,747	55,230	44,111	1,191,326
\$100,000,000 under \$250,000,000	4	63,335	659	158,348	157,490	91,173	16,905	521	50,269	50,269	50,091	25,223	6,231	478,612
\$250,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Fabricated metal products, except ordnance, machinery, and transportation equipment														
Total	381	234,529	8,913	634,317	625,057	467,701	45,306	34,382	121,380	121,376	120,866	61,488	28,042	1,406,518
Zero receipts	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$1 under \$50,000	27	694	—	612	600	351	79	31	202	202	202	101	177	607
\$50,000 under \$250,000	49	1,718	70	3,789	3,787	2,822	338	294	624	624	623	313	259	6,600
\$250,000 under \$1,000,000	116	15,812	390	38,095	37,430	27,546	3,016	1,731	7,533	7,533	7,465	3,801	2,023	64,725
\$1,000,000 under \$10,000,000	160	111,744	5,511	320,129	317,061	246,282	23,306	17,149	50,592	50,592	50,438	24,918	12,232	609,696
\$10,000,000 under \$100,000,000	29	104,563	2,942	271,692	266,179	190,700	18,567	15,177	62,425	62,425	62,139	32,355	13,352	724,890
\$100,000,000 under \$250,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$250,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—

Footnotes at end of table.

ALL ACTIVE FULL YEAR DISC RETURNS
Table 32.—Assets, Receipts, Deductions, Income, Distributions, and Gross Receipts of the DISC, by Selected Major Product or Service and by Size of Gross Receipts of the DISC—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Selected major product or service and size of gross receipts of the DISC	Number of returns	Total assets	Export property	Total qualified export receipts and non-qualified receipts	Qualified export receipts from the sale of export property	Cost of sales and operations	Total export promotion and other expenses	Export promotion expenses	Net income	Tax deferred income and taxable stockholders	DISC income subject to deferral computation	Total amount deemed distributed	Total amount actually distributed	Gross receipts of the DISC from all sources
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Manufactured Products—Continued														
Machinery, except electrical														
Total	826	1,357,115	21,577	1,751,757	1,701,506	897,107	116,868	83,321	738,601	738,450	736,223	370,540	208,398	9,586,583
Zero receipts	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$1 under \$50,000	45	1,283	—	844	805	417	105	77	340	340	335	172	106	904
\$50,000 under \$250,000	118	9,128	165	12,983	12,323	8,740	1,295	820	2,965	2,895	2,849	1,461	642	16,084
\$250,000 under \$1,000,000	222	30,469	3,716	81,618	80,505	62,571	8,714	5,344	11,117	11,103	11,003	5,601	2,736	121,809
\$1,000,000 under \$10,000,000	338	189,917	4,590	393,013	386,397	269,700	38,270	27,924	85,043	84,986	84,425	42,774	27,052	1,160,357
\$10,000,000 under \$100,000,000	83	436,535	13,106	812,516	799,415	555,679	43,932	27,839	212,905	212,905	212,475	106,869	64,034	2,536,092
\$100,000,000 under \$250,000,000	15	282,391	—	204,194	194,050	—	13,474	13,144	190,720	190,720	189,982	95,728	63,143	2,259,144
\$250,000,000 or more	5	407,390	—	246,589	228,009	—	11,077	8,173	235,512	235,512	235,154	117,955	50,884	3,492,192
Electrical machinery, equipment, and supplies														
Total	638	795,773	25,694	1,219,552	1,184,782	792,194	85,536	55,825	342,333	342,257	338,489	174,184	71,982	4,025,265
Zero receipts	7	120	—	222	222	—	2	—	221	221	221	111	111	—
\$1 under \$50,000	45	2,616	14	772	721	430	431	226	190	186	182	94	637	887
\$50,000 under \$250,000	117	10,004	834	11,716	11,506	6,736	1,517	967	3,693	3,624	3,597	1,826	886	15,424
\$250,000 under \$1,000,000	159	84,190	1,136	48,126	47,630	32,748	4,893	4,153	10,486	10,485	10,423	5,255	2,484	84,901
\$1,000,000 under \$10,000,000	251	168,224	6,062	421,281	417,872	308,277	36,084	24,493	76,920	76,918	76,717	38,559	21,653	785,567
\$10,000,000 under \$100,000,000	50	232,757	1,643	455,349	449,549	322,455	23,554	14,746	109,341	109,340	108,953	55,053	26,753	1,391,721
\$100,000,000 under \$250,000,000	99	297,863	16,004	282,086	257,263	121,547	19,057	11,240	141,483	141,483	136,395	73,285	19,457	1,746,755
\$250,000,000 or more	99	297,863	16,004	282,086	257,263	121,547	19,057	11,240	141,483	141,483	136,395	73,285	19,457	1,746,755
Transportation equipment														
Total	278	1,576,296	295,966	3,342,824	3,248,345	2,559,881	151,948	123,707	632,171	632,142	629,021	325,753	206,078	11,602,505
Zero receipts	17	658	—	340	335	—	—	—	335	335	335	—	—	—
\$1 under \$50,000	17	979	238	2,401	2,401	1,915	73	38	413	413	412	206	21	3,254
\$50,000 under \$250,000	76	12,300	595	37,579	37,262	30,114	2,930	2,338	4,537	4,510	4,401	2,311	1,140	45,188
\$1,000,000 under \$10,000,000	120	72,802	4,614	208,378	205,730	154,865	23,567	16,999	30,100	30,098	29,878	15,159	6,716	428,100
\$10,000,000 under \$100,000,000	33	135,116	14,694	309,079	295,662	224,265	18,717	12,068	66,098	66,098	65,907	36,765	21,775	946,174
\$100,000,000 under \$250,000,000	7	92,235	—	61,212	59,388	—	156	100	61,057	61,057	60,844	30,357	22,341	1,022,870
\$250,000,000 or more	8	1,262,206	275,814	2,723,833	2,687,567	2,147,519	106,430	92,164	469,885	469,885	458,700	240,535	214,686	9,154,579
Professional, scientific and controlling instruments, photographic and optical goods, watches and clocks														
Total	206	551,825	2,422	932,047	909,384	674,132	32,859	14,172	225,055	225,055	224,391	112,659	35,470	1,870,163
Zero receipts	3	7	—	—	—	—	—	—	—	—	—	—	—	—
\$1 under \$50,000	10	103	1	118	115	86	19	7	12	11	11	5	1	116
\$50,000 under \$250,000	34	1,718	—	4,401	4,379	3,043	484	364	864	864	844	442	190	5,289
\$250,000 under \$1,000,000	50	8,513	—	25,418	25,143	19,076	3,188	2,778	3,153	3,153	3,119	1,593	1,088	36,426
\$1,000,000 under \$10,000,000	92	79,653	1,555	120,957	119,793	75,001	9,740	6,630	36,216	36,216	36,165	18,134	11,248	368,190
\$10,000,000 under \$100,000,000	14	92,283	353	107,092	104,417	48,009	16,556	2,353	42,508	42,508	41,950	21,533	11,391	473,422
\$100,000,000 under \$250,000,000	33	374,348	513	674,064	655,597	528,897	2,863	2,040	142,303	142,303	142,303	77,152	11,443	986,720
\$250,000,000 or more	33	—	—	—	—	—	—	—	—	—	—	—	—	—

**Identifies (a) size classes for which data were deleted because of the number of sample returns on which they were based and (b) combined frequencies or amounts that include the data thus deleted from another size class.

*Less than \$500.

NOTE: See text for "Explanation of Terms" and "Description of the Sample and Limitations of the Data."

ALL ACTIVE DISC RETURNS
Table 33.—Assets, Receipts, Deductions, Income, Distributions, and Gross Receipts of the DISC, by Selected Major Product or Service and by Month
Accounting Period Ended

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Selected major product or service and month accounting period ended	Number of returns	Total assets	Export property	Total qualified export receipts and non-qualified receipts	Qualified export receipts from the sale of export property	Cost of sales and operations	Total export promotion and other expenses	Export promotion expenses	Net income	Tax deferred income and income taxable to stockholders	DISC income subject to deferral computation	Total amount deemed distributed	Total amount actually distributed	Gross receipts of the DISC from all sources
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
All Products and Services														
Total	5,498	9,406,527	632,387	24,162,830	23,688,294	18,140,589	1,241,433	666,341	4,783,758	4,783,354	4,741,392	2,416,475	1,526,830	66,276,665
July 1974	274	161,805	8,656	655,076	646,432	518,309	41,306	27,839	95,494	95,494	95,373	47,862	28,290	1,511,495
August 1974	185	93,140	3,616	208,179	205,958	125,438	20,745	12,595	62,003	62,001	61,748	31,109	17,526	834,623
September 1974	355	234,094	7,947	555,892	549,749	426,739	35,582	23,784	93,733	93,691	88,423	49,384	21,259	1,420,532
October 1974	284	270,323	11,189	647,107	612,374	410,271	73,382	33,918	163,707	163,707	163,022	85,816	33,446	2,309,361
November 1974	168	229,102	26,559	435,558	427,946	292,494	39,029	16,995	104,516	104,516	104,196	52,408	29,313	1,012,226
December 1974	1,443	3,353,019	191,163	7,649,915	7,490,491	5,615,928	386,128	204,777	1,648,492	1,648,315	1,644,058	826,451	495,888	21,713,894
January 1975	1,041	3,292,295	307,669	6,351,971	6,173,230	4,368,251	380,461	213,831	1,603,773	1,603,704	1,577,474	814,566	385,150	16,565,221
February 1975	266	427,554	24,969	637,737	627,332	342,170	30,559	16,270	285,030	285,027	263,990	133,032	82,056	3,896,822
March 1975	452	374,938	21,681	1,297,970	1,272,476	1,013,802	64,316	47,774	220,272	220,242	219,363	111,560	191,444	5,279,493
April 1975	303	282,363	16,248	1,478,240	1,462,821	1,246,136	77,600	27,342	154,601	154,603	154,303	77,448	80,443	2,642,062
May 1975	255	172,327	5,222	824,494	818,070	674,732	22,020	14,303	127,849	127,770	126,287	64,628	58,817	3,356,704
June 1975	472	515,566	7,468	3,420,691	3,401,415	3,106,319	70,354	26,911	244,288	244,287	243,155	122,211	103,198	5,734,231
Nonmanufactured Products and Services														
Total	617	1,294,302	108,970	7,809,060	7,672,505	6,973,202	188,664	74,115	647,988	647,983	645,505	325,230	219,314	18,777,107
July 1974	31	14,231	2,538	233,584	231,974	220,642	751	82	12,192	12,192	12,162	6,111	235	421,507
August 1974	8	1,380	309	19,927	19,625	17,503	1,453	158	971	971	971	485	661	19,927
September 1974	46	15,960	13	27,866	27,419	14,622	2,436	1,491	10,947	10,947	10,937	5,479	1,826	231,450
October 1974	17	11,889	—	39,344	10,837	7,341	23,014	10,383	8,990	8,990	8,741	4,620	2,716	94,193
November 1974	22	5,850	514	16,749	16,581	12,810	365	189	3,576	3,576	3,483	1,835	226	24,298
December 1974	145	404,441	68,123	1,869,914	1,843,976	1,703,014	41,081	17,283	125,948	125,946	125,716	63,088	27,348	4,694,057
January 1975	101	156,084	310	289,123	250,004	214,589	16,249	4,606	58,463	58,463	58,350	29,288	9,691	645,759
February 1975	33	68,432	13,226	240,835	239,712	172,192	7,371	2,511	61,274	61,274	61,238	30,655	21,835	469,990
March 1975	50	160,902	12,646	844,307	832,848	710,427	28,011	24,521	105,899	105,897	105,378	53,208	34,052	3,465,910
April 1975	44	67,892	8,933	748,950	738,623	669,194	40,423	9,909	39,336	39,335	39,263	19,703	15,351	1,273,850
May 1975	53	66,543	2,331	573,563	569,439	508,984	1,505	392	63,170	63,170	62,605	31,867	35,681	2,724,381
June 1975	67	320,698	26	2,904,878	2,891,467	2,721,885	26,005	2,591	157,223	157,223	156,661	78,892	69,690	4,711,785
Agricultural products and services														
Total	222	798,314	69,717	6,374,310	6,339,996	5,950,245	62,470	14,450	362,115	362,113	360,801	181,712	156,042	16,029,030
July 1974	12	7,925	2,139	225,859	224,608	218,469	671	45	6,720	6,720	6,714	3,363	228	400,709
August 1974	3	841	—	15,793	15,640	13,756	1,291	97	746	746	746	373	611	15,793
September 1974	28	15,551	—	27,569	27,367	14,615	2,219	1,332	10,831	10,831	10,830	5,416	1,718	228,964
October 1974	8	2,542	—	4,106	4,093	1,667	3	(1)	2,436	2,436	2,424	1,224	20	59,205
November 1974	9	4,919	—	9,385	9,292	5,988	115	(1)	3,282	3,282	3,189	1,688	160	16,934
December 1974	29	211,606	42,101	1,388,325	1,375,354	1,340,883	21,240	6,456	26,314	26,314	26,271	13,179	13,162	3,754,418
January 1975	38	23,705	20	201,517	201,118	188,238	2,591	1,868	10,793	10,793	10,793	5,397	2,806	324,852
February 1975	17	12,090	3,940	85,252	85,116	75,659	2,428	989	7,164	7,164	7,129	3,600	1,851	206,091
March 1975	17	126,024	10,315	567,899	563,090	496,223	2,556	767	69,146	69,143	68,625	34,831	29,029	3,168,442
April 1975	11	8,870	393,639	393,639	391,916	381,023	986	7,866	7,866	7,866	7,847	3,942	3,924	441,821
May 1975	14	52,387	2,331	568,943	567,951	506,956	499	25	61,487	61,487	61,465	30,754	33,226	2,718,867
June 1975	36	317,234	1	2,886,024	2,874,450	2,706,768	24,106	1,866	155,330	155,330	154,768	77,946	69,307	4,692,933

Footnotes at end of table

ALL ACTIVE DISC RETURNS
Table 33.—Assets, Receipts, Deductions, Income, Distributions, and Gross Receipts of the DISC, by Selected Major Product or Service and by Month
 Accounting Period Ended—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Selected major product or service and month accounting period ended	Number of returns	Total assets	Export property	Total qualified export receipts and non- qualified receipts	Qualified export receipts from the sale of export property	Cost of sales and operations	Total export promotion and other expenses	Export promotion expenses	Net income	Tax deferred income and income taxable to stockholders	DISC income subject to deferral computation	Total amount actually dis- tributed	Gross receipts of the DISC from all sources	
														(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Manufactured Products														
Total	4,881	8,112,225	523,416	16,353,770	18,015,789	11,167,387	1,052,768	592,226	4,135,770	4,135,371	4,095,886	2,091,245	1,307,516	47,499,558
July 1974	243	147,575	6,118	421,492	414,458	297,667	40,555	27,758	83,302	83,302	83,211	41,751	28,055	1,089,989
August 1974	177	91,761	3,307	188,253	186,333	107,935	19,292	12,438	61,032	61,031	60,777	30,623	16,865	814,696
September 1974	309	218,132	7,934	528,006	522,330	412,116	33,116	22,294	82,786	82,786	77,487	43,905	19,433	1,189,082
October 1974	267	258,435	11,169	607,763	601,537	402,930	50,349	23,535	154,717	154,717	154,281	81,197	30,729	2,215,168
November 1974	146	223,252	26,045	418,809	411,365	279,684	38,664	16,806	100,940	100,940	100,713	50,574	29,087	987,929
December 1974	1,298	2,948,578	123,040	5,780,001	5,646,515	3,912,914	345,047	187,494	1,522,369	1,522,369	1,518,342	783,363	468,540	17,019,836
January 1975	940	3,138,211	307,358	6,062,848	5,923,226	4,153,662	364,211	209,225	1,545,310	1,545,241	1,519,124	785,278	375,459	15,919,462
February 1975	233	359,122	11,743	396,903	387,619	168,977	23,188	13,759	203,756	203,754	202,751	102,377	60,221	3,426,833
March 1975	402	214,036	9,034	453,664	439,628	303,376	36,304	23,252	114,373	114,345	113,984	58,353	157,382	1,813,583
April 1975	259	214,471	7,315	729,230	724,196	576,942	37,178	17,433	115,265	115,265	115,040	57,745	65,092	1,368,212
May 1975	202	105,785	2,891	250,931	246,631	165,748	20,515	13,911	64,679	64,600	63,682	32,761	23,137	832,323
June 1975	405	194,868	7,442	515,813	509,948	384,434	44,350	24,320	87,065	87,064	86,494	43,318	33,508	1,022,446
Total	214	242,476	16,109	1,275,161	1,261,219	1,099,886	86,161	35,247	109,187	109,177	108,402	54,976	28,984	2,415,598
July 1974	20	32,592	2,150	147,630	143,577	125,391	9,177	7,816	13,063	13,063	13,063	6,531	2,915	219,187
August 1974	7	5,086	—	10,189	10,189	4,657	2,350	1,989	3,182	3,182	3,182	1,591	1,122	105,475
September 1974	13	15,999	1,113	132,795	132,746	124,849	2,896	1,812	5,053	5,053	5,053	2,526	1,950	141,458
October 1974	12	17,266	—	86,673	86,684	74,946	82	1	11,844	11,844	11,832	5,928	2,089	290,853
November 1974	5	10,542	879	60,656	60,550	49,502	2,784	327	8,371	8,371	8,298	4,222	4,820	60,656
December 1974	57	85,196	5,716	422,305	416,033	383,918	28,034	11,921	30,424	30,424	30,333	15,257	5,160	965,034
January 1975	28	22,104	3,256	87,019	85,967	67,561	7,533	4,811	11,904	11,904	11,901	5,954	3,125	143,441
February 1975	11	10,956	140	10,907	10,619	6,210	1,134	529	3,564	3,564	3,277	1,925	596	43,986
March 1975	30	13,356	579	56,597	55,968	48,388	2,782	2,441	5,417	5,407	5,377	2,718	1,188	104,076
April 1975	13	17,853	36	189,560	189,319	174,027	6,236	3,161	9,238	9,238	9,199	4,638	1,674	225,929
May 1975	10	6,281	—	6,441	6,160	4,423	401	86	4,617	4,617	4,381	2,427	3,519	51,413
June 1975	8	5,432	2,240	64,169	63,404	58,994	2,684	352	2,511	2,511	2,507	1,257	804	64,169
Food and kindred products														
Total	214	242,476	16,109	1,275,161	1,261,219	1,099,886	86,161	35,247	109,187	109,177	108,402	54,976	28,984	2,415,598
July 1974	20	32,592	2,150	147,630	143,577	125,391	9,177	7,816	13,063	13,063	13,063	6,531	2,915	219,187
August 1974	7	5,086	—	10,189	10,189	4,657	2,350	1,989	3,182	3,182	3,182	1,591	1,122	105,475
September 1974	13	15,999	1,113	132,795	132,746	124,849	2,896	1,812	5,053	5,053	5,053	2,526	1,950	141,458
October 1974	12	17,266	—	86,673	86,684	74,946	82	1	11,844	11,844	11,832	5,928	2,089	290,853
November 1974	5	10,542	879	60,656	60,550	49,502	2,784	327	8,371	8,371	8,298	4,222	4,820	60,656
December 1974	57	85,196	5,716	422,305	416,033	383,918	28,034	11,921	30,424	30,424	30,333	15,257	5,160	965,034
January 1975	28	22,104	3,256	87,019	85,967	67,561	7,533	4,811	11,904	11,904	11,901	5,954	3,125	143,441
February 1975	11	10,956	140	10,907	10,619	6,210	1,134	529	3,564	3,564	3,277	1,925	596	43,986
March 1975	30	13,356	579	56,597	55,968	48,388	2,782	2,441	5,417	5,407	5,377	2,718	1,188	104,076
April 1975	13	17,853	36	189,560	189,319	174,027	6,236	3,161	9,238	9,238	9,199	4,638	1,674	225,929
May 1975	10	6,281	—	6,441	6,160	4,423	401	86	4,617	4,617	4,381	2,427	3,519	51,413
June 1975	8	5,432	2,240	64,169	63,404	58,994	2,684	352	2,511	2,511	2,507	1,257	804	64,169

Footnotes at end of table.

ALL ACTIVE DISC RETURNS
Table 33.—Assets, Receipts, Deductions, Income, Distributions, and Gross Receipts of the DISC, by Selected Major Product or Service and by Month
Accounting Period Ended—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Selected major product or service and month accounting period ended	Number of returns	Total assets	Export property	Total qualified receipts and non-qualified receipts	Qualified export receipts from the sale of export property	Cost of sales and operations	Total export promotion and other expenses	Export promotion expenses	Net income	Tax deferred income and income taxable to stockholders	DISC income subject to deferral computation	Total amount deemed distributed	Total amount actually distributed	Gross receipts of the DISC from all sources
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Manufactured Products—Continued														
Textile mill products														
Total	203	109,917	15,287	256,888	255,054	161,830	48,612	13,397	46,495	46,484	45,820	23,629	18,634	807,248
July 1974	20	4,734	18	23,613	23,353	19,915	1,687	1,013	2,011	2,011	2,011	1,060	274	26,587
August 1974	24	7,080	152	13,272	13,180	4,494	1,150	939	7,628	7,628	7,626	3,815	3,905	215,374
September 1974	15	3,079	18	9,170	9,152	6,245	1,373	899	1,552	1,552	1,552	776	555	20,747
October 1974	9	9,492	107	23,766	23,332	17,064	1,556	15	5,147	5,147	5,147	2,573	938	69,546
November 1974	43	69,359	14,365	138,707	137,779	77,885	37,903	7,528	22,919	22,919	22,277	11,781	10,783	335,698
December 1974	15	3,602	21	4,977	4,959	1,928	528	203	2,522	2,522	2,522	1,261	166	29,999
January 1975	25	6,015	91	13,579	13,531	8,743	2,176	1,554	2,661	2,661	2,645	1,338	989	63,982
February 1975	7	1,162	202	3,394	3,380	2,606	530	434	293	293	293	146	134	10,731
March 1975	8	678	31	615	610	198	12	(1)	404	404	400	205	260	4,571
April 1975	33	4,358	283	25,126	25,111	22,220	1,672	997	1,237	1,237	1,237	618	631	28,371
Lumber and wood products, except furniture														
Total	203	131,678	12,127	474,591	463,467	366,475	22,420	9,014	85,735	85,693	85,014	43,176	162,453	1,327,825
July 1974	11	1,305	285	10,488	10,483	9,196	332	226	990	990	990	495	400	10,575
August 1974	7	1,093	—	4,979	4,916	3,042	902	857	1,035	1,035	1,023	524	439	20,687
September 1974	9	562	—	9,213	9,213	8,640	352	257	221	221	179	90	3	9,213
October 1974	9	12,503	2,614	36,947	36,870	28,737	505	6	7,706	7,706	7,706	3,853	1,917	42,942
November 1974	10	4,217	8	15,547	15,471	11,895	1,211	497	2,441	2,441	2,411	1,226	1,936	15,530
December 1974	46	31,677	3,266	187,418	183,348	137,126	7,649	1,720	42,646	42,645	42,486	21,403	32,968	426,695
January 1975	44	30,179	5,622	91,106	90,493	75,382	3,092	2,033	12,633	12,633	12,319	6,474	7,218	146,471
February 1975	7	2,042	218	11,753	11,726	8,863	2,067	122	823	823	823	411	448	19,078
March 1975	9	21,085	—	26,330	20,504	18,372	537	91	7,421	7,421	7,421	3,711	108,625	517,486
April 1975	6	7,270	—	37,676	37,644	35,309	128	27	2,239	2,239	2,234	1,122	3,232	37,692
May 1975	8	422	—	971	928	680	27	—	264	264	246	141	713	1,900
June 1975	37	19,324	115	42,163	41,870	29,234	5,617	3,179	7,318	7,318	7,178	3,729	4,555	79,555
Paper and allied products														
Total	104	240,565	8,154	592,088	585,496	374,433	40,745	14,398	176,997	176,997	176,660	87,455	57,863	1,455,971
July 1974	4	398	—	3,834	3,831	3,441	174	171	218	218	216	110	105	4,046
August 1974	4	2,199	—	3,521	3,485	—	—	—	3,521	3,521	3,485	1,683	—	16,881
September 1974	4	4,165	—	8,220	8,220	4,693	548	548	2,978	2,978	2,978	1,489	480	56,657
October 1974	5	885	269	3,814	3,718	2,849	799	706	226	226	226	113	36	3,814
November 1974	43	157,545	1,386	313,509	308,495	186,607	21,584	8,355	105,310	105,310	105,105	52,757	46,448	873,466
December 1974	20	53,958	3,885	185,195	183,929	121,603	5,014	1,106	58,579	58,579	58,494	29,332	10,082	412,195
January 1975	6	13,795	72	30,258	30,237	24,075	3,708	1,481	2,475	2,475	2,474	1,238	400	30,258
February 1975	6	—	—	—	—	—	—	—	—	—	—	—	—	—
March 1975	6	—	—	—	—	—	—	—	—	—	—	—	—	—
April 1975	6	1,403	—	6,889	6,817	6,024	663	614	227	227	227	114	5	6,924
May 1975	8	4,648	—	31,116	31,031	20,147	7,787	963	3,182	3,182	3,175	478	286	45,026
June 1975	8	—	—	—	—	—	—	—	—	—	—	—	—	—

Footnotes at end of table.

ALL ACTIVE DISC RETURNS
Table 33.—Assets, Receipts, Deductions, Income, Distributions, and Gross Receipts of the DISC, by Selected Major Product or Service and by Month
Accounting Period Ended—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Selected major product or service and month accounting period ended	Number of returns	Total assets	Export property	Total qualified export receipts and non-qualified receipts	Qualified export receipts from the sale of export property	Cost of sales and operations	Total export promotion and other expenses	Export promotion expenses	Net income	Tax deferred income and income taxable to stockholders	DISC income subject to deferral computation	Total amount actually distributed	Gross receipts of the DISC from all sources
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Manufactured Products—Continued													
Printing, publishing, and allied products													
Total	107	88,095	1,091	94,817	94,160	50,938	11,803	10,075	32,105	32,086	32,067	16,052	214,332
July 1974	—	—	—	—	—	—	—	—	—	—	—	—	—
August 1974	7	3,255	17	2,501	2,436	93	91	(1)	2,323	2,323	2,323	1,481	16,611
September 1974	—	—	—	—	—	—	—	—	—	—	—	—	—
October 1974	—	—	—	—	—	—	—	—	—	—	—	—	—
November 1974	—	—	—	—	—	—	—	—	—	—	—	—	—
December 1974	41	20,069	—	28,272	28,964	13,179	6,439	6,034	9,653	9,633	9,633	4,817	83,364
January 1975	28	58,849	438	50,129	49,907	28,644	3,269	2,187	18,230	18,230	18,230	9,115	74,291
February 1975	4	2,622	—	1,599	1,571	—	279	200	1,321	1,321	1,304	669	28,752
March 1975	6	43	—	384	384	300	91	72	1	1	1	(1)	384
April 1975	11	456	—	4,839	4,839	3,666	937	937	236	236	236	118	4,839
May 1975	—	—	—	—	—	—	—	—	—	—	—	—	—
June 1975	4	1,313	596	4,048	4,048	3,137	641	610	270	270	270	135	4,048
Total	474	1,857,934	65,296	3,404,319	3,342,764	2,071,826	242,495	104,073	1,090,004	1,089,985	1,077,328	551,321	6,706,148
July 1974	14	20,639	780	36,170	36,109	15,766	4,482	350	15,922	15,922	15,922	7,961	88,847
August 1974	13	6,376	—	17,260	17,245	1,476	1,476	163	3,706	3,706	3,697	3,544	88,847
September 1974	48	24,273	1,218	96,128	94,036	69,692	9,895	5,221	16,608	16,608	16,583	8,316	177,740
October 1974	16	7,340	867	15,023	14,927	9,894	147	109	4,981	4,981	4,959	2,501	123,314
November 1974	11	903	8	2,497	2,497	1,754	270	10	473	473	473	100	54,571
December 1974	130	469,774	23,035	1,047,202	1,021,622	690,200	64,810	34,620	292,192	292,173	291,936	146,205	4,956
January 1975	104	1,158,978	32,295	1,798,175	1,767,982	1,006,059	142,800	50,781	649,316	649,316	637,008	330,812	2,054,235
February 1975	23	14,022	41	17,248	16,942	7,557	998	808	8,693	8,693	8,691	4,348	3,557,530
March 1975	39	31,122	619	42,914	42,345	18,654	3,520	2,644	20,741	20,741	20,719	10,381	69,419
April 1975	21	54,208	5,820	182,510	181,598	142,580	7,689	4,927	32,240	32,240	32,240	16,120	185,554
May 1975	11	16,870	42	54,144	53,957	36,059	2,029	1,720	16,055	16,055	16,045	8,033	222,606
June 1975	44	53,428	573	95,048	93,505	61,533	4,438	2,722	29,077	29,077	29,055	14,550	76,965
Total	196	264,202	16,610	819,657	812,983	571,272	50,406	14,221	197,982	197,982	197,243	99,191	2,047,462
July 1974	7	2,421	—	2,611	2,611	658	66	59	1,887	1,887	1,887	944	22,409
August 1974	17	18,211	545	28,345	27,986	8,419	1,701	418	18,225	18,225	18,225	9,112	22,409
September 1974	11	7,243	1,915	44,218	43,769	38,971	511	377	4,737	4,737	4,656	2,408	282,127
October 1974	—	—	—	—	—	—	—	—	—	—	—	—	52,746
November 1974	5	2,123	—	3,609	3,569	1,661	173	163	1,775	1,775	1,775	888	13,796
December 1974	55	94,861	5,432	375,174	373,518	281,998	27,150	7,712	66,026	66,026	65,695	33,179	747,688
January 1975	40	86,181	6,332	152,126	150,561	71,841	8,997	2,189	71,285	71,285	71,044	35,761	533,301
February 1975	—	—	—	—	—	—	—	—	—	—	—	—	—
March 1975	13	20,577	381	38,045	35,999	17,206	4,450	1,420	16,989	16,989	16,378	8,200	121,843
April 1975	8	11,328	—	76,012	75,764	66,289	4,398	774	5,325	5,325	5,316	2,665	76,831
May 1975	20	38,256	23	39,088	38,208	32,208	203	30	6,846	6,846	6,846	3,448	56,667
June 1975	17	6,968	44	46,929	46,807	42,707	1,323	1,035	2,899	2,899	2,884	1,290	49,475

Footnotes at end of table.

ALL ACTIVE DISC RETURNS

Table 33.—Assets, Receipts, Deductions, Income, Distributions, and Gross Receipts of the DISC, by Selected Major Product or Service and by Month
Accounting Period Ended—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Selected major product or service and month accounting period ended	Number of returns	Total assets	Export property	Total qualified export receipts and non- qualified receipts	Qualified export receipts from the sale of export property	Cost of sales and operations	Total export promotion and other expenses	Export promotion expenses	Net income	Tax deferred income and income taxable to stockholders	DISC income subject to deferral computation	Total amount actually deem- ed distributed	Gross receipts of the DISC from all sources	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	
Manufactured Products—Continued														
Fabricated metal products, except ordnance, machinery, and transportation equipment														
Total	447	247,149	8,913	665,965	656,553	483,815	48,836	37,448	133,384	133,380	132,871	67,452	30,210	1,534,198
July 1974	12	6,130	—	10,514	10,476	6,714	533	259	3,267	3,267	3,267	1,633	1,421	26,402
August 1974	15	1,690	38	4,247	4,200	2,680	740	592	826	826	826	413	134	13,671
September 1974	14	8,995	346	42,882	42,803	36,193	3,015	2,704	3,675	3,660	3,660	1,844	148	58,500
October 1974	19	3,644	67	3,909	3,866	1,765	410	369	1,743	1,743	1,737	874	869	22,944
November 1974	9	6,270	352	37,088	36,547	30,626	420	388	6,042	6,042	6,042	3,021	652	37,180
December 1974	121	70,351	5,725	210,325	208,713	161,551	11,597	7,039	37,229	37,224	36,968	18,703	6,753	470,975
January 1975	81	88,040	965	164,316	160,294	101,740	15,278	13,189	47,297	47,297	47,263	23,211	12,243	538,801
February 1975	27	10,577	1	27,305	27,105	15,678	4,388	4,044	7,239	7,239	7,153	3,662	2,609	101,741
March 1975	49	17,124	823	35,285	34,221	22,602	3,316	2,159	9,366	9,366	9,346	5,693	1,465	94,711
April 1975	35	15,735	295	50,390	50,042	39,612	2,861	1,144	7,917	7,917	7,882	3,976	1,515	67,161
May 1975	26	10,770	—	10,770	10,760	4,274	5,066	905	2,009	2,009	2,000	1,008	523	20,839
June 1975	39	14,320	301	66,934	67,525	57,101	5,066	4,655	6,775	6,775	6,725	3,413	1,878	81,273
Machinery, except electrical														
Total	919	1,382,374	22,228	1,797,755	1,747,304	918,269	119,897	85,296	760,415	760,263	758,036	381,447	210,951	9,869,684
July 1974	42	28,203	562	55,404	55,184	26,246	12,241	9,567	16,921	16,921	16,910	8,466	10,667	293,522
August 1974	32	12,401	158	31,728	31,359	20,358	3,944	2,164	7,426	7,426	7,336	3,758	2,978	94,797
September 1974	77	17,865	1,335	47,440	46,441	35,619	3,050	2,163	8,772	8,772	8,741	4,402	2,126	96,261
October 1974	56	69,389	109	120,084	116,017	60,523	22,131	14,847	37,431	37,431	37,403	18,729	8,395	378,149
November 1974	29	53,605	204	45,850	44,131	14,543	2,100	990	29,623	29,623	29,564	14,841	7,771	396,814
December 1974	242	556,631	12,401	592,332	569,430	251,688	29,642	22,036	311,039	310,982	310,409	155,980	64,968	3,949,318
January 1975	178	365,465	2,372	592,135	580,091	357,500	30,726	22,821	203,910	203,910	202,852	102,484	64,058	2,381,306
February 1975	49	139,125	10	95,645	91,087	13,880	1,121	621	80,644	80,642	80,600	40,341	23,469	1,444,004
March 1975	84	44,867	3,428	100,227	98,712	76,171	6,472	4,015	17,952	17,939	17,681	9,098	6,125	226,447
April 1975	43	69,662	60	55,174	53,474	18,246	1,223	704	35,705	35,705	35,696	17,857	16,503	469,270
May 1975	27	10,011	1,377	25,579	25,540	16,974	3,965	3,272	4,641	4,562	4,555	2,285	897	56,062
June 1975	60	15,131	212	36,156	35,837	26,522	3,283	2,096	6,351	6,351	6,290	3,206	2,995	83,735
Electrical machinery, equipment, and supplies														
Total	737	830,527	34,082	1,259,958	1,225,003	820,785	88,430	58,254	351,254	351,178	345,408	178,645	72,372	4,175,043
July 1974	62	18,375	402	25,268	24,574	9,997	1,152	635	14,119	14,119	14,077	7,080	4,547	178,724
August 1974	34	15,687	34	29,302	29,103	19,415	674	611	9,213	9,211	9,187	4,599	1,609	101,048
September 1974	39	95,504	601	63,182	62,779	44,983	3,013	2,585	15,185	15,185	15,117	10,127	1,522	244,265
October 1974	62	63,914	1,832	103,045	102,257	59,739	5,840	3,314	37,688	37,688	37,644	18,866	9,425	397,070
November 1974	27	82,410	23,758	170,643	166,504	135,911	20,133	12,030	14,600	14,600	14,574	7,313	425	190,052
December 1974	167	339,879	3,150	510,245	488,116	338,168	23,102	19,031	148,997	148,997	148,824	74,585	24,035	1,598,878
January 1975	142	117,911	1,407	187,784	183,942	107,178	16,464	8,415	64,398	64,398	64,052	32,360	18,150	871,403
February 1975	26	13,078	80	20,518	20,200	10,961	1,536	638	8,021	8,021	8,021	4,010	2,140	82,757
March 1975	63	27,698	158	33,704	32,351	16,939	1,156	975	15,620	15,615	15,611	7,810	572	265,498
April 1975	26	5,226	37	10,955	10,906	7,213	763	763	2,777	2,777	2,766	1,394	1,250	24,749
May 1975	35	16,648	632	59,727	59,296	42,184	8,999	6,385	8,544	8,544	8,515	4,286	3,824	75,813
June 1975	54	34,200	1,991	45,584	44,973	28,096	5,395	2,871	12,093	12,093	12,020	6,215	4,873	144,786

Footnotes at end of table

ALL ACTIVE DISC RETURNS
Table 33.—Assets, Receipts, Deductions, Income, Distributions, and Gross Receipts of the DISC, by Selected Major Product or Service and by Month
 Accounting Period Ended—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Selected major product or service and month accounting period ended	Number of returns	Total assets	Export property	Total qualified export receipts and non-qualified receipts	Qualified export receipts from the sale of export property	Cost of sales and operations	Total export promotion and other expenses	Export promotion expenses	Net income	Tax deferred income and income taxable to stockholders	DISC income subject to deferral computation	Total amount deemed distributed	Total amount actually distributed	Gross receipts of the DISC from all sources
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Manufactured Products—Continued														
Transportation equipment														
Total	325	1,588,870	298,004	3,378,270	3,283,632	2,583,183	155,126	125,544	640,139	640,110	627,989	329,737	267,973	11,757,816
July 1974	21	15,601	1,421	54,212	53,081	41,974	8,086	6,724	4,151	4,151	4,151	2,076	1,487	90,648
August 1974	18	8,591	97	9,123	8,810	3,995	709	375	4,420	4,420	4,302	2,269	4,653	71,806
September 1974	24	26,103	823	46,266	44,840	26,599	6,609	4,072	13,060	13,060	13,060	6,530	3,693	183,682
October 1974	13	29,790	5,317	32,929	32,063	4,656	437	317	27,837	27,837	27,513	17,700	4,697	627,053
November 1974	11	917	—	5,549	5,521	4,928	120	93	501	501	473	265	92	8,085
December 1974	85	425,672	36,015	630,332	621,355	393,159	24,455	22,295	212,871	212,843	212,084	106,801	122,891	3,306,728
January 1975	46	927,772	248,527	2,361,415	2,282,547	1,982,035	102,032	82,797	277,348	277,348	267,169	143,764	100,020	5,753,876
February 1975	22	113,768	2,100	96,822	94,621	18,525	3,172	1,659	75,125	75,125	74,570	37,840	23,471	1,443,542
March 1975	34	15,682	2,941	75,045	74,682	60,616	7,530	5,791	6,900	6,900	6,900	3,450	3,194	97,752
April 1975	19	14,692	50	47,525	47,339	36,054	203	92	11,268	11,268	11,258	5,639	1,257	93,437
May 1975	9	390	—	1,835	1,835	1,594	10	(1)	231	231	231	117	61	3,225
June 1975	23	9,891	713	17,218	16,937	9,046	1,763	1,320	6,426	6,426	6,278	3,287	2,346	77,982
Professional, scientific and controlling instruments; photographic and optical goods; watches and clocks														
Total	235	553,710	2,427	936,247	913,584	676,333	33,076	14,254	226,839	226,839	226,175	113,751	35,487	1,880,329
July 1974	9	4,042	—	4,928	4,897	448	883	809	3,596	3,596	3,596	1,798	1,313	42,076
August 1974	6	4,117	71	12,035	12,017	359	49	45	61	61	61	31	—	470
September 1974	15	24,897	354	67,557	67,527	9,285	1,549	1,466	10,922	10,922	10,920	5,482	183	12,035
October 1974	32	24,897	354	67,557	67,527	41,949	14,686	1,317	10,922	10,922	10,920	5,482	528	117,330
November 1974	**	**	**	**	**	**	**	**	**	**	**	**	**	**
December 1974	**	**	**	**	**	**	**	**	**	**	**	**	**	**
January 1975	62	376,011	909	713,465	693,902	572,728	8,158	5,416	132,579	132,579	132,447	66,356	7,497	988,677
February 1975	51	48,001	1,094	57,717	56,209	25,203	4,336	3,261	28,177	28,177	28,064	14,144	7,463	345,452
March 1975	16	4,127	—	9,023	8,775	5,460	1,045	888	2,518	2,518	2,518	1,259	1,259	52,201
April 1975	16	3,465	—	3,764	3,742	1,447	59	11	2,259	2,259	2,237	1,140	422	21,045
May 1975	7	27,956	—	29,656	28,694	14,935	1,938	828	12,783	12,783	12,402	6,582	4,607	113,889
June 1975	17	12,112	—	6,393	6,112	4,518	369	213	1,507	1,507	1,492	761	173	15,257

** Data deleted because of the number of sample returns on which they were based. Deleted data are included in the appropriate totals.

* Less than \$500.

NOTE: See text for "Explanation of Terms" and "Description of the Sample and Limitations of the Data."

ALL ACTIVE DISC RETURNS

Table 34.—Assets, Receipts, Deductions, Income, Distributions, and Gross Receipts of the DISC, by Selected Major Product or Service and Size of DISC Income Subject to Deferral Computation

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Selected major product or service and size of DISC income subject to deferral computation	Number of returns	Total assets	Export property	Total qualified receipts and nonqualified receipts	Qualified export receipts from the sale of export property	Cost of sales and operations	Total export promotion and other expenses	Export promotion expenses	Net income	Tax deferred income and income taxable to stockholders	DISC income subject to deferral computation	Total amount actually distributed	Gross receipts of the DISC from all sources
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
All Products and Services													
Total	5,498	9,406,527	632,387	24,162,830	23,688,294	18,140,589	1,241,433	666,341	4,783,758	4,783,354	4,741,392	1,526,830	66,276,665
DISC income zero	463	65,264	4,260	226,834	222,901	202,488	21,469	11,065	5,826	5,620	—	23,098	438,383
\$1 under \$100,000	2,660	361,769	28,685	1,307,861	1,099,933	1,099,933	114,559	66,136	93,369	93,181	92,156	25,589	2,179,218
\$100,000 under \$200,000	705	246,679	11,704	919,520	902,550	752,226	67,827	39,065	99,465	99,092	49,752	25,626	1,604,583
\$200,000 under \$1,000,000	1,099	1,069,298	63,774	2,676,147	2,614,330	1,938,597	241,496	153,855	496,054	496,047	492,504	155,730	6,806,696
\$1,000,000 under \$5,000,000	402	1,858,209	133,163	5,568,751	5,503,631	4,379,575	293,047	136,348	896,128	896,127	892,681	255,916	12,472,951
\$5,000,000 under \$10,000,000	86	1,194,479	50,699	3,386,665	3,253,543	2,631,167	165,071	71,855	592,427	592,426	585,801	295,526	11,369,895
\$10,000,000 under \$20,000,000	47	1,032,099	38,292	1,821,052	1,780,080	1,081,375	68,434	36,796	671,243	671,243	668,973	184,932	6,791,621
\$20,000,000 or more	36	3,558,529	301,810	8,254,001	8,120,815	6,055,228	269,528	155,220	1,929,245	1,929,245	1,910,185	571,328	24,613,316
Nonmanufactured Products and Services													
Total	617	1,294,302	108,970	7,809,060	7,672,505	6,973,202	188,664	74,115	647,988	647,983	645,505	219,314	18,777,107
DISC income zero	197	19,625	186	79,587	77,469	78,244	1,577	878	560	560	—	3,656	106,998
\$1 under \$100,000	222	42,348	3,231	223,637	217,809	202,526	13,467	6,868	7,644	7,641	7,370	2,540	482,461
\$100,000 under \$200,000	65	22,454	1,216	209,050	199,177	193,664	5,854	3,664	9,533	9,533	9,533	1,330	225,588
\$200,000 under \$1,000,000	55	45,600	3,803	304,380	271,065	265,940	16,333	12,129	22,101	22,099	21,906	7,701	598,569
\$1,000,000 under \$5,000,000	54	430,944	56,760	2,361,855	2,336,257	2,185,490	35,339	10,703	141,027	141,027	140,713	41,013	3,722,718
\$5,000,000 under \$10,000,000	11	129,937	29,911	992,941	954,564	855,411	66,095	15,079	71,435	71,435	70,690	26,287	3,064,597
\$10,000,000 under \$20,000,000	6	120,787	8,378	196,830	192,069	115,398	4,831	1,070	76,601	76,601	76,352	16,108	1,527,388
\$20,000,000 or more	7	482,609	6,406	3,440,780	3,424,095	3,076,525	45,168	25,748	319,087	319,087	318,951	118,878	9,018,788
Agricultural products and services													
Total	222	798,314	68,717	6,374,310	6,339,996	5,950,245	62,470	14,450	362,115	362,113	360,801	156,042	16,029,030
DISC income zero	25	4,816	19	77,413	77,359	77,190	737	434	6	6	—	29	104,826
\$1 under \$100,000	95	22,877	2,267	166,100	164,996	155,280	7,740	3,189	3,091	3,091	2,963	1,204	407,693
\$100,000 under \$200,000	31	12,495	350	184,015	183,548	155,695	3,188	686	4,932	4,932	4,932	1,579	173,361
\$200,000 under \$1,000,000	36	28,802	2,933	215,414	213,175	195,978	3,110	1,579	14,326	14,323	14,211	6,054	495,531
\$1,000,000 under \$5,000,000	25	239,208	40,353	1,976,704	1,967,288	1,902,533	11,282	6,193	62,889	62,889	62,581	23,842	2,844,402
\$5,000,000 under \$10,000,000	4	122,703	23,786	635,811	633,303	532,944	1,477	875	28,390	28,390	27,871	13,705	2,530,218
\$10,000,000 under \$20,000,000	**6	**477,312	**	**3,136,653	**3,120,321	**2,870,426	**19,935	**1,464	**246,492	**246,492	**246,243	**109,628	**9,474,979
\$20,000,000 or more	**	**	**	**	**	**	**	**	**	**	**	**	**
Manufactured Products													
Total	4,881	8,112,225	523,416	16,353,770	16,015,789	11,167,387	1,052,768	592,226	4,135,770	4,135,371	4,095,866	1,307,516	47,499,558
DISC income zero	286	45,639	4,074	147,246	145,432	124,244	19,892	10,187	5,285	5,060	—	19,442	331,385
\$1 under \$100,000	2,438	319,422	20,448	1,084,224	1,072,636	897,407	101,092	58,268	85,725	85,540	84,786	23,049	1,696,757
\$100,000 under \$200,000	640	224,425	10,488	710,470	703,373	558,962	33,425	33,425	89,934	89,932	89,559	22,497	1,378,995
\$200,000 under \$1,000,000	1,044	1,043,698	59,971	2,371,767	2,343,264	1,672,652	225,163	141,726	473,952	470,598	470,598	148,028	6,208,127
\$1,000,000 under \$5,000,000	348	1,427,266	76,403	3,206,896	3,167,374	2,194,086	257,709	125,645	755,101	755,101	751,967	214,903	8,750,233
\$5,000,000 under \$10,000,000	75	1,064,542	21,708	2,395,723	2,296,978	1,775,756	98,976	56,776	520,991	520,991	515,121	256,263	8,275,299
\$10,000,000 under \$20,000,000	41	911,312	29,914	1,624,222	1,588,011	965,976	63,604	37,726	594,642	594,642	592,621	168,884	5,264,233
\$20,000,000 or more	29	3,075,921	295,404	4,913,221	4,696,721	2,978,704	224,359	129,472	1,610,157	1,610,157	1,591,234	452,450	15,594,528

Footnotes at end of table.

ALL ACTIVE DISC RETURNS
Table 34.—Assets, Receipts, Deductions, Income, Distributions, and Gross Receipts of the DISC, by Selected Major Product or Service and Size of DISC Income Subject to Deferral Computation—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Selected major product or service and size of DISC income subject to deferral computation	(1) Number of returns	(2) Total assets	(3) Export property	(4) Total qualified receipts and nonqualified receipts	(5) Qualified export receipts from the sale of export property	(6) Cost of sales and operations	(7) Total export promotion and other expenses	(8) Export promotion expenses	(9) Net income	(10) Tax deferred income and income taxable to stockholders	(11) DISC income subject to deferral computation	(12) Total amount deemed distributed	(13) Total amount actually distributed	(14) Gross receipts of the DISC from all sources
Manufactured Products—Continued														
Food and kindred products														
Total	214	242,476	16,109	1,275,161	1,261,219	1,099,886	66,161	35,247	109,187	109,177	108,402	54,976	28,984	2,415,598
DISC income zero	17	3,986	165	37,959	37,937	37,438	585	433	10	—	—	—	542	37,959
\$1 under \$100,000	82	19,326	1,227	101,676	100,192	92,127	6,299	2,973	3,250	3,250	3,222	1,639	542	37,959
\$100,000 under \$200,000	23	17,279	1,816	60,573	59,980	55,013	2,256	1,331	3,304	3,304	3,304	1,652	735	124,641
\$200,000 under \$1,000,000	65	61,724	6,914	339,700	337,182	275,802	33,513	17,714	30,385	30,385	29,822	15,474	12,481	72,487
\$1,000,000 under \$5,000,000	24	81,377	5,987	368,579	360,821	307,157	14,421	9,176	45,000	45,000	44,933	22,534	10,870	648,369
\$5,000,000 under \$10,000,000	**3	**56,796	**	**368,673	**365,107	**332,349	**9,089	**3,620	**27,237	**27,237	**27,120	**13,676	**3,412	804,000
\$10,000,000 under \$20,000,000	**	—	—	—	—	—	—	—	—	—	—	—	—	**728,142
\$20,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Textile mill products														
Total	203	109,817	15,287	258,888	255,054	181,830	48,612	13,397	46,485	46,484	45,820	23,629	18,634	807,248
DISC income zero	12	336	74	1,743	1,743	1,403	380	231	—	—	—	—	195	34,750
\$1 under \$100,000	132	17,131	868	62,790	62,438	52,353	6,527	3,297	3,910	3,909	3,887	2,020	855	95,273
\$100,000 under \$200,000	24	4,653	—	18,853	18,790	13,871	2,170	1,174	3,012	3,012	3,012	1,506	1,297	34,513
\$200,000 under \$1,000,000	26	16,084	1,485	43,097	42,927	28,053	5,179	2,562	9,864	9,864	9,864	4,932	2,611	186,457
\$1,000,000 under \$5,000,000	**9	**71,613	**12,860	**130,405	**29,156	**66,350	**34,356	**6,133	**29,699	**29,699	**29,056	**15,171	**13,675	**456,254
\$5,000,000 under \$10,000,000	**	—	—	—	—	—	—	—	—	—	—	—	—	—
\$10,000,000 under \$20,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$20,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Lumber and wood products, except furniture														
Total	203	131,678	12,127	474,591	463,467	366,475	22,420	9,014	85,735	85,693	85,014	43,176	162,453	1,327,835
DISC income zero	21	4,889	119	18,974	18,943	18,564	407	301	42	—	—	—	1,812	19,077
\$1 under \$100,000	96	16,573	5,202	90,794	87,288	82,856	4,559	1,465	3,378	3,378	3,300	1,728	2,888	146,321
\$100,000 under \$200,000	33	15,084	93	69,497	68,914	59,337	5,229	2,140	4,931	4,931	4,908	2,477	1,898	111,682
\$200,000 under \$1,000,000	44	45,154	3,755	141,125	140,319	107,246	10,890	4,820	22,989	22,989	22,555	11,702	12,306	230,623
\$1,000,000 under \$5,000,000	5	10,537	345	25,061	24,437	17,101	603	288	7,357	7,357	7,352	3,681	1,457	68,392
\$5,000,000 under \$10,000,000	**4	**39,431	**2,614	**129,140	**23,565	**81,369	**733	**1	**47,038	**47,038	**46,898	**23,598	**142,092	**751,729
\$10,000,000 under \$20,000,000	**	**	**	**	**	**	**	**	**	**	**	**	**	**
\$20,000,000 or more	**	**	**	**	**	**	**	**	**	**	**	**	**	**
Paper and allied products														
Total	104	240,565	8,154	592,088	585,496	374,433	40,745	14,398	176,997	176,997	178,660	87,455	57,863	1,455,971
DISC income zero	9	4,228	45	3,817	3,817	2,660	1,245	1,193	—	—	—	—	—	3,817
\$1 under \$100,000	37	17,354	253	40,963	40,785	29,078	3,158	1,555	1,555	1,555	1,551	780	430	45,608
\$100,000 under \$200,000	13	20,334	1,274	43,329	43,282	38,321	3,276	1,742	1,430	1,430	1,428	871	128	43,339
\$200,000 under \$1,000,000	25	18,363	1	49,132	48,595	33,151	1,671	2,501	14,309	14,309	14,085	7,171	2,646	161,437
\$1,000,000 under \$5,000,000	11	51,797	871	114,762	114,272	82,863	7,306	1,382	24,594	24,594	24,539	11,208	3,549	271,418
\$5,000,000 under \$10,000,000	3	16,836	101	27,473	27,298	28,089	47,338	1,205	18,046	18,046	18,046	9,023	3,562	100,965
\$10,000,000 under \$20,000,000	**6	**124,431	**3,606	**292,571	**287,447	**160,270	**15,550	**3,859	**116,511	**116,511	**116,657	**58,403	**47,548	**809,367
\$20,000,000 or more	**	—	—	—	—	—	—	—	—	—	—	—	—	—

Footnotes at end of table.

ALL ACTIVE DISC RETURNS

Table 34.—Assets, Receipts, Deductions, Income, Distributions, and Gross Receipts of the DISC, by Selected Major Product or Service and Size of DISC Income Subject to Deferral Computation—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Selected major product or service and size of DISC income subject to deferral computation	Number of returns	Total assets	Export property	Total qualified export receipts and nonqualified receipts	Qualified export receipts from the sale of export property	Cost of sales and operations	Total export promotion and other expenses	Export promotion expenses	Net income	Tax deferred income and income taxable to stockholders	DISC income subject to deferral computation	Total amount deemed distributed	Total amount actually distributed	Gross receipts of the DISC from all sources
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	
Manufactured Products—Continued														
Printing, publishing, and allied products														
Total	107	88,095	1,091	94,817	94,160	50,938	11,803	10,075	32,105	32,086	32,067	16,052	7,780	214,332
DISC income zero	11	53	—	299	212	49	279	110	—	—	—	—	160	12,170
\$1 under \$100,000	61	8,084	338	20,889	20,769	15,795	2,832	2,327	2,262	2,242	2,240	1,122	703	41,302
\$100,000 under \$200,000	13	5,012	596	6,366	6,355	4,132	567	331	1,666	1,666	1,666	833	439	12,265
\$200,000 under \$1,000,000	13	14,721	—	20,202	20,131	12,794	2,456	1,675	4,953	4,953	4,936	2,485	1,322	71,526
\$1,000,000 under \$5,000,000	9	60,215	157	47,061	46,694	18,167	5,669	5,633	23,225	23,225	23,225	11,612	5,155	77,070
\$5,000,000 under \$10,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$10,000,000 under \$20,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$20,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Chemicals and allied products														
Total	474	1,857,934	65,296	3,404,319	3,342,764	2,071,826	242,495	104,073	1,090,004	1,089,985	1,077,328	551,321	261,562	6,706,148
DISC income zero	8	30	—	271	165	112	112	72	6,929	6,910	6,865	—	83	271
\$1 under \$100,000	197	22,833	1,152	50,479	50,479	35,452	8,359	5,851	9,929	9,910	9,885	3,478	2,121	82,690
\$100,000 under \$200,000	70	92,786	764	58,938	58,757	44,330	4,577	2,858	10,031	10,031	9,985	5,038	2,935	126,190
\$200,000 under \$1,000,000	103	91,296	5,967	220,436	215,842	152,423	21,941	13,651	46,073	46,073	45,887	23,129	19,338	531,379
\$1,000,000 under \$5,000,000	59	223,172	11,829	478,455	473,376	296,001	35,540	15,809	146,914	146,914	146,341	73,744	40,708	1,134,244
\$5,000,000 under \$10,000,000	14	146,344	5,138	480,272	478,356	353,265	30,861	17,458	96,147	96,147	96,064	48,115	30,813	799,668
\$10,000,000 under \$20,000,000	14	287,591	10,301	632,342	620,956	413,682	9,406	7,172	209,254	209,254	208,883	104,813	60,621	1,358,699
\$20,000,000 or more	9	1,063,884	30,145	1,482,865	1,444,728	776,509	131,699	41,201	574,656	574,656	563,304	293,004	104,943	2,673,007
Primary metal products														
Total	196	264,202	16,610	819,657	812,983	571,272	50,406	14,221	197,982	197,982	197,243	99,191	59,465	2,047,462
DISC income zero	3	28	—	8	8	—	3	3	—	—	—	—	—	8
\$1 under \$100,000	59	7,002	1,209	25,589	25,470	19,251	3,714	2,511	2,624	2,624	2,615	1,316	535	38,432
\$100,000 under \$200,000	47	14,415	226	96,290	96,045	83,540	6,324	2,107	6,426	6,356	6,356	3,081	1,197	141,659
\$200,000 under \$1,000,000	47	39,446	6,005	145,525	142,987	114,919	8,612	2,336	21,994	21,994	21,741	11,124	6,654	280,942
\$1,000,000 under \$5,000,000	31	97,877	9,170	366,220	364,795	268,193	27,767	5,601	70,260	70,260	70,119	35,198	18,072	942,772
\$5,000,000 under \$10,000,000	6	49,040	356	132,439	131,679	85,360	204	(1)	46,875	46,875	46,609	23,571	12,030	301,998
\$10,000,000 under \$20,000,000	3	56,395	—	33,564	33,564	—	3,782	1,664	49,804	49,804	49,804	24,901	20,978	341,450
\$20,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Fabricated metal products, except ordnance, machinery, and transportation equipment														
Total	447	247,149	8,913	685,965	656,553	483,815	48,836	37,446	133,384	133,380	132,871	67,452	30,210	1,534,198
DISC income zero	13	459	—	3,353	3,278	2,321	1,101	1,015	—	—	—	—	143	3,348
\$1 under \$100,000	240	27,104	1,420	102,372	102,175	87,036	7,356	6,020	7,980	7,976	7,890	3,993	2,478	157,571
\$100,000 under \$200,000	70	19,237	356	64,209	63,866	50,245	3,975	2,611	9,989	9,989	9,966	5,006	1,803	122,053
\$200,000 under \$1,000,000	92	79,945	4,195	165,467	163,923	111,234	13,447	9,361	40,806	40,806	40,634	20,469	8,568	539,174
\$1,000,000 under \$5,000,000	29	91,882	2,590	245,402	240,156	175,397	16,747	13,526	53,258	53,258	53,030	27,288	11,834	554,974
\$5,000,000 under \$10,000,000	3	29,024	352	95,142	83,456	57,381	6,210	4,893	21,351	21,351	21,351	10,676	5,384	157,078
\$10,000,000 under \$20,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$20,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—

Footnotes at end of table.

ALL ACTIVE DISC RETURNS
Table 34.—Assets, Receipts, Deductions, Income, Distributions, and Gross Receipts of the DISC, by Selected Major Product or Service and Size of DISC Income Subject to Deferral Computation—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Selected major product or service and size of DISC income subject to deferral computation	Number of returns	Total assets	Export property	Total qualified export receipts and nonqualified receipts	Qualified export receipts from the sale of export property	Cost of sales and operations	Total export promotion and other expenses	Export promotion expenses	Net income	Tax deferred income and income taxable to stockholders	DISC income subject to deferral computation	Total amount deemed distributed	Total amount actually distributed	Gross receipts of the DISC from all sources
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Manufactured Products—Continued														
Machinery, except electrical														
Total	919	1,382,374	22,228	1,797,755	1,747,304	916,289	119,897	85,296	760,415	760,263	758,036	381,447	210,951	9,869,684
DISC income zero	34	8,724	2,059	29,259	29,259	26,560	3,989	2,297	148	—	—	—	—	30,686
\$1 under \$100,000	474	47,630	1,269	133,876	132,145	105,646	11,382	6,410	16,849	18,846	16,651	8,521	3,955	272,352
\$100,000 under \$200,000	128	39,081	2,320	82,265	79,518	56,184	7,710	5,336	18,371	18,371	18,299	9,221	5,448	274,830
\$200,000 under \$1,000,000	195	185,701	5,964	346,275	340,454	219,901	38,581	28,576	86,793	86,793	86,304	43,644	26,984	1,190,779
\$1,000,000 under \$5,000,000	56	245,822	10,111	488,722	483,707	335,550	31,217	21,044	121,955	121,955	121,581	61,165	36,240	1,697,957
\$5,000,000 under \$10,000,000	16	258,440	485	250,751	250,751	141,285	6,460	5,057	110,694	110,694	110,694	55,347	34,402	1,453,009
\$10,000,000 under \$20,000,000	11	252,278	—	211,714	203,460	33,163	8,460	8,402	170,092	170,092	169,355	85,414	53,238	1,457,879
\$20,000,000 or more	5	407,390	—	246,589	228,009	—	11,077	8,173	235,512	235,512	235,154	117,935	50,684	3,492,192
Electrical machinery, equipment, and supplies														
Total	737	830,527	34,082	1,259,958	1,225,003	820,785	88,430	58,254	351,254	351,178	345,408	178,645	72,372	4,175,043
DISC income zero	58	16,731	1,026	19,634	19,402	13,197	1,890	921	5,059	5,054	—	5,054	748	140,729
\$1 under \$100,000	386	47,413	2,078	130,411	129,753	107,275	10,014	6,981	13,122	13,054	12,944	6,563	2,746	229,355
\$100,000 under \$200,000	82	22,550	250	50,576	49,990	33,551	6,109	4,970	10,917	10,914	10,899	5,485	1,628	131,202
\$200,000 under \$1,000,000	156	217,110	13,281	297,550	294,568	203,139	26,487	17,723	67,924	67,924	67,775	34,094	17,328	755,633
\$1,000,000 under \$5,000,000	42	164,951	1,444	332,989	328,124	228,737	18,725	11,427	85,528	85,528	85,141	43,089	25,185	981,818
\$5,000,000 under \$10,000,000	10	121,072	—	186,996	184,105	113,341	6,180	4,992	67,475	67,475	67,475	33,738	19,944	1,453,009
\$10,000,000 under \$20,000,000	**3	**240,701	**16,004	**241,900	**219,062	**121,547	**19,025	**11,240	**101,229	**101,229	**101,175	**50,642	**4,795	**988,928
\$20,000,000 or more														
Transportation equipment														
Total	325	1,588,870	298,004	3,378,270	3,283,632	2,583,183	155,126	125,544	640,139	640,110	627,989	329,737	267,973	11,757,816
DISC income zero	14	839	12	3,236	3,173	2,750	660	571	2	2	—	2	—	3,236
\$1 under \$100,000	164	20,759	2,418	83,784	83,119	69,402	8,797	6,198	5,584	5,555	5,523	2,795	1,544	103,836
\$100,000 under \$200,000	26	6,681	374	20,924	20,742	15,189	1,911	1,266	3,823	3,823	3,729	1,959	734	65,381
\$200,000 under \$1,000,000	83	89,496	5,640	256,679	253,138	194,914	25,592	19,312	36,172	36,172	35,948	18,198	8,681	567,921
\$1,000,000 under \$5,000,000	20	85,780	13,576	129,815	127,382	75,418	11,251	5,914	43,146	43,146	42,975	25,279	18,988	661,214
\$5,000,000 under \$10,000,000	8	362,482	11,238	648,758	581,223	563,616	28,531	14,437	56,611	56,611	51,521	30,851	12,233	2,835,692
\$10,000,000 under \$20,000,000	3	59,019	—	35,511	33,744	—	139	87	35,371	35,371	35,011	17,866	11,109	543,116
\$20,000,000 or more	7	963,814	264,746	2,189,565	2,181,111	1,661,894	78,243	77,739	459,428	459,428	453,282	232,787	214,686	6,977,420
Professional, scientific, and controlling instruments; photographic and optical goods; watches and clocks														
Total	235	553,710	2,427	936,247	913,584	876,333	33,076	14,254	226,839	226,839	226,175	113,751	35,487	1,890,329
DISC income zero	11	116	5	274	273	281	12	4	1	1	—	(1)	—	274
\$1 under \$100,000	112	12,276	10	35,646	35,532	27,118	4,167	3,464	4,561	4,561	4,507	2,307	997	58,914
\$100,000 under \$200,000	32	9,315	71	20,965	20,512	13,416	3,074	2,481	4,375	4,375	4,375	2,188	1,383	51,959
\$200,000 under \$1,000,000	64	81,795	1,475	88,670	87,820	51,500	5,594	3,371	31,575	31,575	31,442	15,854	10,863	355,267
\$1,000,000 under \$5,000,000	11	63,254	353	96,804	95,049	55,140	17,101	2,895	24,564	24,564	24,562	12,283	4,600	284,063
\$5,000,000 under \$10,000,000	**5	**406,954	**513	**653,788	**674,398	**528,897	**3,127	**2,040	**161,763	**161,763	**161,290	**81,118	**17,645	**1,129,852
\$10,000,000 under \$20,000,000	**	**	**	**	**	**	**	**	**	**	**	**	**	**
\$20,000,000 or more	**	**	**	**	**	**	**	**	**	**	**	**	**	**

**Identifies (a) size classes for which data were deleted because of the number of sample returns on which they were based and (b) combined frequencies or amounts that include the data thus deleted from another size class.

¹ Less than \$500.

NOTE: See text for "Explanation of Terms" and "Description of the Sample and Limitations of the Data."

ALL ACTIVE DISC RETURNS

Table 35.—Assets, Receipts, Deductions, Income, Distributions, and Gross Receipts of the DISC and Related Persons for Current and First-Preceding Year, by Selected Major Product or Service and by Intercompany Pricing Method

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Selected major product or service and intercompany pricing method	Number of returns	Total assets	Export property	Total qualified export receipts and non-qualified receipts	Qualified export receipts from the sale of export property	Cost of sales and operations	Export promotion expenses	Net income	Tax deferred income taxable to stockholders	Total amount actually distributed	Gross receipts of the DISC from all sources	Gross receipts of the DISC and related U.S. persons derived outside the U.S.			
												Total amount	Number of returns	Current year receipts	1st. preceding year receipts
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
All Products and Services															
All returns	5,498	9,406,527	832,387	24,162,830	23,688,294	18,140,599	666,341	4,783,756	4,783,354	2,416,475	1,526,830	71,253,136	2,921	82,583,876	49,214,657
Returns reporting intercompany pricing method, total	4,048	8,490,994	513,077	20,596,252	20,189,649	15,261,444	504,304	4,365,223	4,365,116	2,202,547	1,373,990	65,806,690	2,411	58,801,124	46,662,570
50-50 combined taxable income method	2,138	4,091,824	102,133	7,552,161	7,183,115	4,628,016	221,512	2,338,842	2,338,838	1,175,543	642,392	24,549,697	1,256	21,976,965	15,829,898
4 percent gross receipts method	1,077	1,560,779	52,215	8,592,481	8,530,859	5,774,907	76,437	631,706	631,680	322,197	223,641	22,236,075	665	20,760,875	13,130,865
Arms length method	618	1,055,378	78,598	2,876,911	2,815,471	2,169,096	92,536	479,096	479,548	245,323	165,813	3,912,144	339	2,634,029	1,996,068
More than one method	215	1,783,014	280,132	3,764,719	3,660,204	2,691,425	113,829	915,070	915,070	439,465	322,143	14,532,060	151	13,423,235	9,705,799
Pricing method not reported	1,450	915,533	119,310	3,576,579	3,498,645	2,879,145	162,037	418,534	418,239	213,928	152,840	5,446,446	510	3,782,754	2,552,087
Nonmanufactured Products and Services															
Total															
All returns	617	1,294,302	108,970	7,809,060	7,672,505	6,973,202	74,115	647,986	647,983	325,230	219,314	16,777,107	189	16,011,588	14,653,428
Returns reporting intercompany pricing method, total	294	1,057,213	78,834	6,592,154	6,504,921	5,913,794	30,929	558,696	558,692	280,128	197,888	17,448,010	123	15,374,152	14,452,863
50-50 combined taxable income method	113	186,224	12,424	841,186	825,060	644,188	11,724	142,022	142,022	71,195	27,446	1,298,047	44	917,473	550,298
4 percent gross receipts method	102	408,916	13,064	4,165,216	4,141,895	3,846,425	3,631	288,020	288,018	144,322	131,192	12,749,913	46	11,796,657	12,357,591
Arms length method	61	169,637	30,637	1,060,642	1,028,158	1,020,266	13,285	20,059	20,058	10,042	7,911	1,088,705	20	183,502	161,815
More than one method	18	205,441	22,509	524,110	509,608	402,915	2,260	108,595	108,595	54,370	31,399	2,795,768	13	2,474,520	1,983,159
Pricing method not reported	323		30,137	1,216,906	1,167,583	1,059,408	43,186	89,292	89,291	45,102	21,426	1,329,097	66	637,436	400,565
Agricultural products and services															
All returns	222	798,314	69,717	8,374,310	6,339,996	5,950,245	14,450	362,115	362,113	161,712	156,042	18,029,030	104	13,484,455	13,256,923
Returns reporting intercompany pricing method, total	155	751,872	57,381	5,676,259	5,645,323	5,276,706	10,054	348,812	348,810	175,009	151,123	15,285,662	70	13,313,673	13,100,612
50-50 combined taxable income method	43	49,685	1,175	216,278	214,558	174,236	527	39,574	39,574	19,875	2,707	311,619	16	221,805	184,211
4 percent gross receipts method	76	484,959	13,030	4,101,375	4,078,216	3,790,285	3,465	280,019	280,017	140,510	128,278	11,773,950	42	11,199,424	11,755,218
Arms length method	26	147,773	26,339	982,596	985,577	971,055	5,188	13,287	13,287	6,656	5,554	1,015,683	5	143,248	135,704
More than one method	10	68,454	16,637	368,010	366,972	341,130	875	15,932	15,932	7,967	14,583	2,164,411	7	1,749,197	1,025,478
Pricing method not reported	67	46,443	12,336	696,052	694,873	673,539	4,396	13,303	13,303	6,704	4,919	763,367	34	170,782	156,312
Manufacturing Products															
Total															
All returns	4,081	6,112,225	523,418	18,353,770	16,015,789	11,167,387	592,226	4,135,770	4,135,371	2,091,245	1,307,516	51,729,851	2,732	46,572,290	34,361,230
Returns reporting intercompany pricing method, total	3,754	7,433,781	434,243	13,994,098	13,694,727	9,347,650	473,375	3,806,527	3,806,424	1,922,419	1,176,102	43,576,699	2,288	43,426,972	32,209,707
50-50 combined taxable income method	2,025	3,966,600	89,709	6,510,974	6,388,055	3,981,829	209,778	2,196,821	2,196,816	1,104,348	614,946	20,854,859	1,212	21,059,492	15,279,600
4 percent gross receipts method	975	1,063,868	39,151	2,426,245	2,388,964	1,928,482	72,797	343,695	343,642	177,675	92,449	10,096,508	619	8,968,218	6,773,274
Arms length method	557	885,741	18,120	1,916,270	1,877,313	1,448,830	79,251	459,546	459,490	235,281	177,903	2,570,431	319	2,450,526	1,834,192
More than one method	197	1,577,573	257,622	3,240,609	3,150,396	2,288,510	111,549	806,475	806,475	405,115	290,804	11,736,293	138	10,946,735	8,322,640
Pricing method not reported	1,127	678,444	89,173	2,359,672	2,331,061	1,819,737	118,851	329,242	328,948	168,826	131,414	3,922,858	444	3,145,319	2,151,522

Footnotes at end of table.

ALL ACTIVE DISC RETURNS
Table 35.—Assets, Receipts, Deductions, Income, Distributions, and Gross Receipts of the DISC and Related Persons for Current and First-Preceding Year,
by Selected Major Product or Service and by Intercompany Pricing Method—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Selected major product or service and intercompany pricing method	Number of returns	Total assets	Export property	Total qualified export receipts and non-qualified receipts	Qualified export receipts from sale of export property	Cost of sales and operations	Export promotion expenses	Net income	Tax deferred income and income taxable to stockholders	Total amount actually distributed	Gross receipts of the DISC from all sources	Gross receipts of the DISC and related U.S. persons derived outside the U.S.			
												Total amount	Number of returns	Returns with 1st- preceding year receipts	
														Current year receipts	1st- preceding year receipts
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Manufactured Products—Continued															
Food and kindred products															
All returns	214	242,476	16,109	1,275,161	1,261,219	1,099,886	35,247	109,187	109,177	54,976	28,984	2,415,598	137	1,677,179	1,277,328
Returns reporting intercompany pricing method, total	156	195,184	12,337	943,913	934,773	807,982	19,039	95,419	95,408	48,091	23,325	2,046,153	109	1,237,954	1,044,991
50-50 combined taxable income method	52	61,404	4,465	129,519	129,519	86,814	6,588	32,029	32,029	16,216	8,501	292,247	36	287,184	213,731
4 percent gross receipts method	76	103,233	4,272	670,250	665,113	596,728	9,519	51,754	51,754	25,944	10,141	1,510,453	57	774,810	677,765
Arms length method	23	17,689	780	83,635	83,635	77,892	1,372	3,791	3,780	2,001	2,970	85,210	**	37,505	49,347
More than one method	5	12,858	2,820	56,688	56,506	46,548	1,561	7,845	7,845	3,929	1,714	158,243	**	138,454	104,147
Pricing method not reported	58	47,292	3,771	331,248	326,446	291,904	16,208	13,768	13,768	6,885	5,659	524,208	28	439,226	232,337
Textile mill products															
All returns	203	109,817	15,287	256,888	255,054	161,830	13,397	46,485	46,484	23,629	18,634	807,248	92	630,237	448,589
Returns reporting intercompany pricing method, total	135	49,367	1,745	120,175	119,348	52,801	5,420	30,038	30,038	15,085	10,193	549,550	68	425,482	303,933
50-50 combined taxable income method	47	15,164	18	29,203	28,994	15,757	1,114	9,712	9,712	4,921	2,480	128,101	21	51,620	80,688
4 percent gross receipts method	59	21,960	35	55,310	55,204	9,796	3,095	13,744	13,744	6,873	6,463	338,461	31	300,100	178,030
Arms length method	**	**	**	**	**	**	**	**	**	**	**	**	**	**	**
More than one method	**	**	**	**	**	**	**	**	**	**	**	**	**	**	**
Pricing method not reported	68	60,449	13,542	136,713	135,706	109,030	7,977	16,447	16,447	8,544	8,441	257,698	24	204,755	144,656
Lumber and wood products, except furniture															
All returns	203	131,678	12,127	474,591	463,467	366,475	9,014	85,735	85,693	43,176	162,453	1,327,825	89	1,179,227	1,148,431
Returns reporting intercompany pricing method, total	139	111,639	7,456	382,351	354,693	290,630	6,677	55,476	55,435	28,043	127,548	1,076,232	68	970,464	982,289
50-50 combined taxable income method	75	63,443	6,405	222,878	221,944	180,424	4,025	36,233	36,233	18,373	15,889	322,023	41	287,605	321,195
4 percent gross receipts method	39	14,505	417	83,411	83,369	73,607	1,017	6,462	6,420	3,210	1,408	167,973	20	141,744	150,310
Arms length method	19	28,938	446	36,100	35,518	24,169	1,617	8,497	8,497	4,317	108,568	536,452	4	522,257	493,912
More than one method	6	6,754	158	19,962	19,962	12,410	18	4,285	4,285	2,143	683	27,744	3	18,657	16,872
Pricing method not reported	64	20,039	4,671	112,241	108,773	75,845	2,337	30,259	30,258	15,134	34,905	227,129	21	208,763	186,142
Paper and allied products															
All returns	104	240,565	6,154	592,068	585,496	374,433	14,398	176,997	176,997	87,455	57,863	1,455,971	63	1,335,452	776,930
Returns reporting intercompany pricing method, total	77	218,795	4,480	514,756	508,517	311,070	10,713	167,674	167,674	82,793	56,909	1,357,706	52	1,256,374	739,578
50-50 combined taxable income method	39	163,375	3,998	376,119	370,449	205,017	6,755	150,223	150,223	75,179	55,234	1,045,041	23	913,609	526,215
4 percent gross receipts method	19	16,610	33	23,488	23,404	21,041	1,988	4,750	4,750	2,095	1,176	143,596	16	138,511	138,511
Arms length method	9	1,653	1	20,376	20,376	18,340	1,089	20,376	20,376	376	189	20,246	**	18,512	—
More than one method	10	37,157	481	84,773	84,336	67,672	880	12,511	12,511	5,143	1,458	238,042	**	238,042	155,881
Pricing method not reported	27	21,771	1,674	77,331	76,979	63,363	3,685	9,323	9,323	4,863	954	110,480	11	79,078	37,352

Footnotes at end of table

ALL ACTIVE DISC RETURNS

Table 35.—Assets, Receipts, Deductions, Income, Distributions, and Gross Receipts of the DISC and Related Persons for Current and First-Preceding Year, by Selected Major Product or Service and by Intercompany Pricing Method—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Selected major product or service and intercompany pricing method	Number of returns	Total assets	Export property	Total qualified export receipts and non-qualified export receipts	Qualified export receipts from the sale of export property	Cost of sales and operations	Export promotion expenses	Net income	Tax delivered income, less income taxable to stockholders	Total amount deemed distributed	Total amount actually distributed	Gross receipts of the DISC from all sources	Gross receipts of the DISC and related U.S. persons derived outside the U.S.			
													Total amount	Number of returns	Current year receipts	1st-preceding year receipts
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	
Manufactured Products—Continued																
Printing, publishing, and allied products																
All returns	107	88,095	1,091	94,817	50,938	10,075	32,105	32,086	16,052	7,780	214,332	429,005	65	360,553	302,774	
Returns reporting intercompany pricing method, total	76	81,365	468	85,930	46,413	9,632	29,042	29,023	14,520	6,094	186,279	400,827	50	350,622	292,869	
50-50 combined taxable income method	45	29,642	—	45,177	25,018	7,015	12,284	12,284	6,142	5,269	119,160	124,151	30	91,532	81,553	
4 percent gross receipts method	21	48,117	468	34,151	16,522	1,927	15,499	15,480	7,740	306	35,195	245,715	15	244,590	199,038	
Arms length method	21	48,117	468	34,151	16,522	1,927	15,499	15,480	7,740	306	35,195	245,715	15	244,590	199,038	
More than one method	21	48,117	468	34,151	16,522	1,927	15,499	15,480	7,740	306	35,195	245,715	15	244,590	199,038	
Pricing method not reported	31	6,730	622	8,417	8,230	4,524	3,063	3,063	1,532	1,686	28,053	28,178	15	9,930	9,905	
Chemicals and allied products																
All returns	474	1,857,934	65,296	3,404,319	2,071,826	104,073	1,090,004	1,089,985	551,321	261,562	6,706,148	7,322,711	266	6,701,423	4,777,394	
Returns reporting intercompany pricing method, total	369	1,698,811	42,480	2,822,549	1,630,571	89,129	969,762	969,743	501,171	217,167	6,113,634	6,749,226	241	6,254,099	4,458,177	
50-50 combined taxable income method	229	838,666	9,667	1,335,981	763,884	41,237	503,269	503,269	252,444	137,804	3,893,080	4,182,596	152	3,970,918	2,938,257	
4 percent gross receipts method	58	58,340	2,480	203,844	152,202	10,381	36,436	36,436	18,297	10,470	428,988	452,452	43	431,047	270,877	
Arms length method	66	558,285	24,827	828,839	405,105	29,614	316,099	316,080	163,451	32,443	856,326	854,061	33	761,167	429,937	
More than one method	16	243,520	5,506	453,885	309,380	7,896	133,939	133,939	68,979	36,450	935,241	1,260,116	13	1,090,967	819,107	
Pricing method not reported	105	159,123	22,817	581,770	441,255	14,945	100,243	100,243	50,150	44,395	592,514	573,485	25	447,324	319,217	
Primary metal products																
All returns	196	264,202	16,610	819,657	571,272	14,221	197,982	197,982	99,191	59,465	2,047,462	2,104,722	107	1,725,109	1,168,183	
Returns reporting intercompany pricing method, total	157	233,791	9,952	687,941	465,464	10,116	178,935	178,935	89,620	53,565	1,758,124	1,818,304	88	1,582,655	1,097,207	
50-50 combined taxable income method	91	148,526	6,595	446,430	305,951	6,280	120,116	120,116	60,175	40,355	968,639	990,151	49	833,052	640,760	
4 percent gross receipts method	37	17,624	—	26,079	14,621	849	8,811	8,811	4,463	1,656	252,754	283,668	24	283,981	127,182	
Arms length method	19	25,779	3,357	175,425	139,327	2,981	15,747	15,747	7,792	3,748	193,880	193,142	8	146,919	105,310	
More than one method	10	41,862	—	40,007	5,565	7	34,261	34,261	17,189	7,806	342,851	341,344	7	318,704	223,955	
Pricing method not reported	39	30,412	6,658	131,716	105,808	4,105	19,047	19,047	9,571	5,900	289,338	286,417	19	142,454	90,977	
Fabricated metal products, except ordnance, machinery, and transportation equipment																
All returns	447	247,149	8,913	656,965	463,815	37,446	133,384	133,380	67,452	30,210	1,534,198	1,532,167	249	1,156,849	814,427	
Returns reporting intercompany pricing method, total	361	196,960	2,809	450,666	305,520	27,417	110,063	110,059	55,764	25,090	1,304,240	1,308,080	206	1,016,879	718,820	
50-50 combined taxable income method	191	102,671	2,473	215,550	140,058	13,734	57,909	57,906	29,997	13,934	569,694	543,306	103	376,046	245,299	
4 percent gross receipts method	96	26,544	49,096	48,323	34,863	2,412	11,230	11,230	5,688	1,700	279,050	287,193	60	238,144	187,484	
Arms length method	51	27,884	41	99,051	98,313	7,134	17,863	17,863	8,898	4,972	123,303	125,693	28	116,945	63,376	
More than one method	23	41,850	295	86,969	84,588	4,138	23,061	23,061	11,201	4,485	332,188	351,887	15	285,744	222,661	
Pricing method not reported	86	48,190	6,104	215,299	178,294	10,029	23,321	23,321	11,688	5,120	229,959	224,087	43	139,970	95,607	

Footnotes at end of table.

ALL ACTIVE DISC RETURNS
Table 35.—Assets, Receipts, Deductions, Income, Distributions, and Gross Receipts of the DISC and Related Persons for Current and First-Preceding Year, by Selected Major Product or Service and by Intercompany Pricing Method—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Selected major product or service and intercompany pricing method	Number of returns	Total assets	Export property	Total qualified export receipts and non-qualified receipts	Qualified export receipts from the sale of export property	Cost of sales and operations	Export promotion expenses	Net income	Tax deferred income and income taxable to stockholders	Total amount deemed distributed	Total amount actually distributed	Gross receipts of the DISC from all sources	Gross receipts of the DISC and related U.S. persons derived outside the U.S.					
													Total amount	Number of returns	Returns with 1st-preceding year receipts			
																(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Manufactured Products—Continued																		
Machinery, except electrical																		
All returns	919	1,382,374	22,228	1,797,755	1,747,304	918,269	85,296	760,415	760,263	381,447	199,408	9,869,684	10,753,384	541	9,837,257	7,241,531		
Returns reporting intercompany pricing method, total	726	1,297,806	14,992	1,620,539	1,573,743	799,501	66,568	726,374	726,373	364,467	199,408	9,427,343	10,310,992	455	9,477,326	6,978,347		
50-50 combined taxable income method	398	884,990	3,701	991,343	958,798	435,100	25,411	514,503	514,503	257,951	129,457	6,376,324	7,076,963	252	6,684,120	4,716,006		
4 percent gross receipts method	183	138,787	303	217,992	214,552	132,350	12,254	68,970	68,970	34,855	25,074	1,626,963	1,842,173	109	1,594,119	1,115,650		
Arms length method	106	62,650	10,794	187,862	184,548	141,766	9,894	33,070	33,070	16,553	12,725	231,341	247,029	69	194,953	160,573		
More than one method	39	211,379	194	223,342	215,844	90,285	19,009	109,831	109,831	55,108	32,152	1,192,715	1,144,826	25	1,004,133	986,119		
Pricing method not reported	193	84,568	7,236	177,216	173,561	118,768	18,728	34,041	33,891	16,979	11,543	442,341	442,393	86	359,931	263,184		
Electrical machinery, equipment, and supplies																		
All returns	737	830,527	34,082	1,259,958	1,225,003	820,785	58,254	351,254	351,178	178,645	72,372	4,175,043	4,647,660	405	4,023,655	3,035,969		
Returns reporting intercompany pricing method, total	582	783,791	32,252	1,129,615	1,095,226	719,335	51,698	333,133	333,125	169,597	69,011	3,971,343	4,389,338	342	3,807,214	2,899,161		
50-50 combined taxable income method	348	453,304	4,131	577,629	553,486	317,782	22,673	229,449	229,448	115,037	44,475	2,236,253	2,415,684	199	2,196,869	1,579,243		
4 percent gross receipts method	136	157,067	10,125	196,439	195,170	158,029	6,050	29,200	29,198	17,181	5,142	688,086	852,694	87	755,273	704,871		
Arms length method	68	49,037	1,991	109,028	107,504	79,472	10,935	16,935	16,930	8,480	1,279	163,900	178,378	38	120,479	113,390		
More than one method	30	124,383	16,004	246,518	239,066	164,053	12,040	57,549	57,549	28,899	18,116	883,103	942,581	18	734,594	491,657		
Pricing method not reported	155	46,726	1,831	130,343	129,776	101,450	6,556	18,122	18,053	9,047	3,361	203,700	258,323	63	216,440	146,808		
Transportation equipment																		
All returns	325	1,588,870	298,004	3,378,270	3,283,632	2,583,183	125,544	640,139	640,110	329,737	267,973	11,757,816	13,529,873	184	13,049,443	9,781,051		
Returns reporting intercompany pricing method, total	244	1,517,580	287,955	3,169,553	3,078,144	2,437,341	106,347	599,957	599,955	305,841	262,368	10,983,976	12,739,165	153	12,399,793	9,323,495		
50-50 combined taxable income method	109	316,282	37,578	518,879	512,919	349,538	18,847	149,388	149,388	75,560	54,963	1,631,491	2,143,021	62	2,034,067	1,464,937		
4 percent gross receipts method	74	436,664	18,760	735,567	714,732	615,980	19,989	79,951	79,951	42,553	24,406	3,853,568	3,900,251	51	3,800,846	2,912,783		
Arms length method	40	19,862	954	68,290	67,258	52,131	6,285	8,063	8,062	4,033	1,161	77,953	114,618	23	105,253	79,469		
More than one method	21	744,972	230,662	1,846,816	1,783,234	1,419,691	61,225	362,554	362,554	183,695	181,838	5,420,963	6,581,276	17	6,459,627	4,866,306		
Pricing method not reported	81	71,290	10,049	208,717	205,488	145,841	19,198	40,182	40,155	23,897	5,605	773,840	790,708	31	649,650	457,556		
Professional, scientific, and controlling instruments; photographic and optical goods; watches and clocks																		
All returns	235	553,710	2,427	936,247	913,584	676,333	14,254	226,839	226,839	113,751	35,487	1,880,329	1,994,255	150	1,873,656	1,392,531		
Returns reporting intercompany pricing method, total	197	532,833	1,726	869,571	846,918	631,814	12,297	220,567	220,567	110,614	34,811	1,762,918	1,850,540	137	1,751,690	1,331,416		
50-50 combined taxable income method	139	501,318	1,678	809,414	787,844	591,841	8,792	204,870	204,870	102,754	28,702	1,559,882	1,647,771	91	1,556,678	1,175,691		
4 percent gross receipts method	29	11,233	—	15,956	15,338	8,141	1,631	6,025	6,025	3,015	2,210	119,686	127,409	23	124,246	94,022		
Arms length method	23	4,610	48	15,875	15,626	12,037	863	2,553	2,553	1,286	1,734	16,367	17,444	17	12,851	10,334		
More than one method	6	15,672	—	28,327	27,910	19,795	1,012	7,119	7,119	3,560	2,165	66,983	57,915	6	57,915	51,369		
Pricing method not reported	38	20,877	701	66,676	66,666	44,519	1,956	6,272	6,272	3,136	676	117,412	143,716	13	121,966	61,115		

***Data deleted because of the number of sample returns on which they were based. Deleted data are included in the appropriate totals.
 NOTE: See text for "Explanation of Terms" and "Description of the Sample and Limitations of the Data."

ALL ACTIVE FULL YEAR DISC RETURNS

Table 36.—Assets, Income, and Gross Receipts of the DISC and Related Persons for Current and First-Preceding Year, by Selected Product or Service

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Selected product or service	Number of returns	Total assets	Tax deferred income and income taxable to stockholders	Gross receipts of the DISC from all sources	Gross receipts of the DISC and related U.S. persons derived outside the U.S.			
					Total amount	Returns with 1st-preceding year receipts		
						Number of returns	Current year receipts	1st-preceding year receipts
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
All products and services	4,824	9,174,189	4,645,151	64,672,943	69,259,265	2,920	62,489,599	49,156,153
Nonmanufactured products and services	544	1,266,420	628,019	18,454,668	19,003,206	189	16,011,588	14,853,428
Grains	60	641,793	270,994	13,739,355	13,752,935	26	11,786,345	11,025,005
Cotton	10	24,401	11,679	388,830	406,222	5	391,283	306,576
Crops, except cotton and grains	88	75,266	36,489	1,466,249	1,528,900	54	1,224,301	1,833,941
Livestock and livestock products	26	47,079	37,252	198,417	192,467	14	74,497	84,893
Agricultural services	8	3,560	1,719	8,568	8,568	5	8,030	6,508
Fishery products and services	23	16,906	14,182	68,531	65,658	11	44,140	36,506
Metal mining	20	65,606	33,602	526,955	862,526	12	825,779	755,502
Coal mining products and services	14	182,680	135,794	1,377,810	1,379,342	9	912,512	407,746
Crude petroleum and natural gas products and services	8	34,288	29,395	152,967	152,302	4	133,990	55,317
Chemical and fertilizer mineral products and services	9	11,183	8,325	97,149	96,656	4	93,277	60,919
Other nonmetallic minerals products and services	7	7,613	4,490	50,046	51,110	7	51,110	21,903
Transportation services	3	1,223	372	522	522	3	522	751
Electric, gas, and sanitary services	3	7	—	—	—	—	—	—
Export management services	15	1,662	1,099	14,659	14,666	5	12,039	10,693
Motion picture distribution	12	25,881	19,918	80,755	131,195	4	129,849	82,694
Engineering and architectural services	46	28,050	15,172	244,169	322,986	17	310,443	156,605
Miscellaneous nonmanufactured products and services	192	39,224	7,537	39,686	37,153	9	13,471	7,869
Manufactured products	4,280	7,907,770	4,017,131	46,218,275	50,256,059	2,731	46,478,011	34,302,726
Ordnance and accessories	15	6,580	3,990	49,306	39,039	9	38,841	39,876
Food and kindred products	198	232,179	107,824	2,390,711	2,021,831	137	1,677,179	1,277,328
Meat products	58	51,028	29,427	538,506	502,563	37	321,166	245,737
Dairy products	4	3,069	2,214	29,971	38,415	4	38,415	20,379
Canned and preserved fruits, vegetables and sea foods	46	18,785	7,896	175,367	178,283	31	147,696	124,080
Grain mill products	28	91,136	38,476	1,144,764	749,824	18	712,491	602,695
Sugar, confectionery and related products	6	1,726	1,196	14,012	23,189	**	6,855	2,324
Beverages	11	28,716	9,194	57,007	103,814	**	91,593	53,703
Miscellaneous food preparations and kindred products	45	37,720	19,422	431,084	425,743	33	358,963	228,410
Tobacco manufactures	20	47,848	23,654	401,857	560,284	12	427,964	344,051
Cigarettes	6	37,741	17,039	211,220	293,810	**	257,126	225,681
Tobacco and snuff	5	697	310	4,274	57,364	**	54,840	49,931
Tobacco stemming and redrying	9	9,411	6,305	186,362	209,109	4	115,998	68,438
Textile mill products	166	106,469	44,410	780,122	727,719	92	630,237	448,589
Broad woven fabric mills, cotton	24	44,965	13,000	271,292	219,063	13	185,766	144,449
Broad woven fabric mills, manmade fiber and silk	10	7,463	7,807	185,756	188,253	7	173,049	81,677
Broad woven fabric mills, wool (including dyeing and finishing)	6	1,789	1,200	34,585	34,585	**	32,558	27,190
Narrow fabrics and other smallwares mills	11	1,715	1,023	6,432	6,432	**	6,432	6,851
Knitting mills	5	754	226	2,882	2,672	—	—	—
Dyeing and finishing textiles, except wool fabrics and knit goods	8	2,047	1,297	27,044	19,867	3	19,678	21,420
Floor covering mills	12	20,747	9,109	84,944	83,977	6	74,199	62,492
Yarn and thread mills	19	1,999	410	9,324	13,606	11	7,036	6,966
Miscellaneous textile goods	71	24,989	10,337	157,863	159,262	39	131,519	97,342
Apparel and other finished fabric products	65	15,898	6,527	108,879	129,155	27	95,084	77,422
Male suits and coats	8	646	340	3,395	3,358	**	180	186
Male furnishings and work cloth	3	235	—	1,039	1,038	**	1,038	312
Female clothing	5	71	47	7,617	7,617	**	7,596	7,700
Miscellaneous apparel and accessories	25	9,197	3,338	36,507	56,290	6	37,186	31,063
Miscellaneous fabricated textile products	24	5,750	2,803	60,322	60,852	14	49,084	38,161
Lumber and wood products, except furniture	174	124,360	78,221	1,298,499	1,293,610	89	1,179,227	1,148,431
Logging camps and logging contractors	41	40,529	15,112	712,114	694,681	27	655,802	699,210
Sawmills and planing mills	40	32,252	44,887	335,793	349,418	20	327,472	266,893
Millwork, veneer, plywood, and prefabricated structural wood products	24	11,665	5,977	84,149	57,020	8	36,920	23,637
Miscellaneous wood products	69	39,914	12,245	166,443	192,490	34	159,033	158,691
Furniture and fixtures	33	7,777	2,406	28,344	32,951	24	24,618	19,112
Household furniture	4	464	64	1,412	1,372	4	1,372	1,407
Office furniture	6	525	275	4,171	9,644	3	2,519	3,269
Public building and related furniture	3	105	47	1,182	1,182	3	1,182	1,180
Partitions, shelving, lockers, and office and store fixtures	3	792	773	1,912	1,779	3	1,779	1,302
Miscellaneous furniture and fixtures	17	5,892	1,246	19,666	18,974	11	17,766	11,954
Paper and allied products	91	234,266	170,034	1,409,117	1,554,134	63	1,335,452	776,930
Pulp mills	8	49,019	67,307	465,101	589,298	**	518,940	292,671
Paper mills, except building paper mills	13	38,896	12,199	125,538	130,869	6	118,545	69,786
Paperboard mills	5	58,216	44,361	364,215	362,432	**	362,432	200,940
Converted paper and paperboard products, except containers and boxes	51	83,556	43,094	421,460	438,828	37	314,214	199,676
Paperboard containers, boxes, and building paper	14	4,579	3,074	32,803	32,708	9	21,320	13,659
Printing, publishing, and allied products	100	86,840	31,700	213,118	427,791	65	360,553	302,774
Periodicals: publishing, publishing and printing	8	10,408	4,536	25,527	25,343	8	25,343	18,599
Books	67	70,616	24,801	142,676	359,092	42	320,147	269,365
Miscellaneous publishing	3	1,399	449	13,190	13,152	—	—	—
Greeting card publishing	4	2,224	1,269	8,610	9,549	4	9,549	9,104
Binders and related work	9	805	317	13,965	13,965	6	2,092	1,757
Service industries for the printing trade	9	1,386	327	9,150	6,689	5	3,422	3,948

Footnotes at end of table.

ALL ACTIVE FULL YEAR DISC RETURNS

Table 36.—Assets, Income, and Gross Receipts of the DISC and Related Persons for Current and First-Preceding Year, by Selected Product or Service—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Selected product or service	Number of returns	Total assets	Tax deferred income and income taxable to stockholders	Gross receipts of the DISC from all sources	Gross receipts of the DISC and related U.S. persons derived outside the U.S.			
					Total amount	Returns with 1st-preceding year receipts		
						Number of returns	Current year receipts	1st-preceding year receipts
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Manufactured products—Continued								
Chemicals and allied products	420	1,812,360	1,061,722	6,511,530	7,121,988	266	6,701,423	4,777,394
Industrial inorganic and organic chemicals	96	861,193	491,451	2,376,730	2,581,862	68	2,476,155	1,639,673
Plastics materials and synthetic resins, rubber, and other fibers, except glass	96	265,677	184,936	1,871,053	2,154,410	49	2,040,878	1,481,663
Drugs	49	241,073	76,999	404,713	523,997	29	508,971	442,012
Cleaning preparations, perfumes, cosmetics, and other toilet preparations	28	18,910	12,370	113,358	208,271	24	199,311	230,424
Paints, varnishes, lacquers, enamels, and allied products	32	6,348	2,922	31,312	31,210	23	17,773	10,645
Gum, wood, and agricultural chemicals	29	255,941	183,996	1,056,790	923,571	19	910,556	572,185
Miscellaneous chemicals products	90	163,217	109,048	657,575	698,667	54	547,779	400,793
Petroleum refining and related products	30	104,650	67,518	739,005	682,127	19	636,614	369,460
Petroleum refining	7	13,417	7,428	193,148	88,413	**	60,843	25,120
Miscellaneous products of petroleum and coal	23	91,234	60,090	545,858	593,714	**	575,771	344,341
Rubber and miscellaneous plastics products	93	63,948	37,198	408,391	555,543	55	525,508	324,500
Fabricated rubber products, not elsewhere classified	27	44,819	29,382	334,675	477,480	22	474,451	274,399
Miscellaneous plastics products	66	19,128	7,816	73,716	78,063	33	51,057	50,101
Leather and leather products	44	19,074	5,031	159,683	157,355	35	139,167	141,171
Leather tanning and finishing	18	5,628	1,176	38,313	42,076	13	30,232	31,792
Boot and shoe cut stock and findings	3	771	249	5,855	5,855	3	5,855	5,796
Footwear, except rubber	5	2,741	1,055	18,242	18,191	**	12,293	9,430
Leather goods, not elsewhere classified	18	9,933	2,551	97,273	91,235	**	90,787	94,152
Stone, clay, glass, and concrete products	36	63,492	33,290	305,650	284,409	29	271,147	201,979
Primary metal products	163	252,359	186,676	1,947,176	2,004,762	107	1,725,109	1,188,183
Blast furnaces, steel works, rolling and finishing mills	20	72,967	62,029	517,002	560,646	15	514,159	269,891
Iron and steel foundries	6	2,538	2,277	46,528	46,240	**	46,238	30,329
Primary smelting and refining of nonferrous metals	4	28,921	24,957	239,968	238,547	3	140,906	127,984
Secondary smelting and refining of nonferrous metals	7	7,140	6,501	44,608	44,582	**	11,706	2,929
Rolling, drawing, and extruding of nonferrous metals	13	4,736	2,685	42,840	45,013	13	45,013	30,725
Nonferrous foundries	5	3,279	2,107	13,416	11,562	5	11,562	15,181
Miscellaneous primary metal products	108	132,778	86,119	1,042,815	1,058,172	66	955,526	711,144
Fabricated metal products, except ordnance, machinery, and transportation equipment	381	234,529	121,376	1,406,518	1,412,512	249	1,156,849	814,427
Metal cans, hand tools, and general hardware	59	22,302	12,036	157,037	166,863	36	128,716	95,318
Heating apparatus (except electric) and plumbing fixtures	35	6,845	2,643	40,184	40,088	25	33,993	25,175
Fabricated structural metal products	63	43,135	22,593	211,634	215,583	44	139,933	108,023
Screw machine products, and bolts, nuts, screws, rivets and washers	23	8,485	6,319	101,774	78,102	18	77,285	56,996
Metal stampings	14	4,175	2,019	30,337	30,638	**	30,570	25,177
Coating, engraving, and allied services	6	18,852	10,653	102,203	102,089	**	102,089	77,026
Miscellaneous fabricated wire products	19	11,966	7,055	64,791	59,682	13	57,911	27,237
Miscellaneous fabricated metal products	162	118,768	58,058	698,558	719,469	95	586,352	402,474
Machinery, except electrical	826	1,357,115	738,450	9,586,583	10,430,642	541	9,837,257	7,241,531
Engines and turbines	10	243,097	140,189	1,829,603	2,169,619	6	2,112,581	1,332,101
Farm machinery and equipment	56	93,615	37,539	683,501	857,214	39	852,096	637,860
Construction, mining, and materials handling machinery and equipment	118	387,194	205,506	2,950,071	3,210,674	79	3,079,847	2,310,946
Metalworking machinery and equipment	53	34,395	14,673	210,941	220,790	31	204,131	158,832
Special industry machinery, except metalworking machinery	247	222,032	130,028	1,605,072	1,595,434	150	1,368,937	1,231,220
General industrial machinery and equipment	100	53,157	27,755	295,481	314,515	58	247,181	149,534
Office, computing, and accounting machines	31	183,154	109,934	1,164,130	1,219,307	28	1,218,344	908,314
Service industry machines	17	3,897	2,732	41,421	39,841	10	16,248	14,218
Miscellaneous machinery, except electrical	194	136,573	70,093	796,364	803,249	140	737,892	496,506
Electrical machinery, equipment, and supplies	638	795,773	342,257	4,025,265	4,435,847	404	3,929,376	2,977,465
Electric transmission and distribution equipment	18	177,921	76,804	664,683	640,903	12	630,866	556,671
Electrical industrial apparatus	50	31,071	13,923	197,691	203,552	29	146,070	82,485
Household appliances	15	40,060	13,361	211,645	207,251	12	194,226	121,146
Electric lighting and wiring equipment	23	5,315	3,020	34,859	35,680	10	20,558	110,107
Radio and television and communication equipment	53	108,053	65,095	752,354	884,464	34	846,397	523,359
Electronic components and accessories	245	185,430	100,973	1,284,467	1,420,675	153	1,275,782	943,155
Miscellaneous electrical machinery, equipment, and supplies	233	247,924	69,081	879,567	1,043,522	154	815,476	640,542
Transportation equipment	278	1,576,296	632,142	11,602,505	13,374,080	184	13,049,443	9,781,051
Motor vehicles and motor vehicle equipment	105	686,814	253,477	7,106,009	7,734,459	72	7,627,237	5,844,803
Aircraft and parts	118	862,689	364,170	4,323,792	5,458,623	68	5,310,813	3,848,991
Ship and boat building and repairing	20	4,139	3,405	67,149	58,015	**	52,324	49,300
Railroad equipment	8	1,648	2,272	5,598	5,599	**	4,822	6,359
Miscellaneous transportation equipment	27	21,007	10,817	99,956	117,384	21	54,247	31,588
Professional, scientific, and controlling instruments, photographic and optical goods; watches and clocks	206	551,625	225,055	1,870,163	1,964,236	150	1,873,656	1,392,531
Engineering, laboratory, scientific and research instruments and associated equipment	62	124,973	64,896	567,301	616,654	50	560,105	396,514
Instruments for measuring, physical characteristics	53	56,569	22,753	279,610	295,628	36	278,967	187,459
Optical instruments and lenses	12	2,294	1,153	14,860	14,818	4	13,245	7,276
Surgical, medical, and dental instruments and supplies	45	31,244	17,573	161,073	175,320	37	174,557	127,053
Ophthalmic goods	3	3,887	1,701	41,519	41,507	3	41,507	30,163
Photographic equipment and supplies	25	330,023	113,356	796,651	810,081	14	795,027	635,146
Watches and clocks	6	2,635	1,625	9,149	10,228	6	10,228	8,920
Miscellaneous manufactured products	303	214,332	97,649	975,852	1,046,044	174	863,309	658,521
Jewelry, silverware, and plated ware	19	3,680	1,204	25,098	25,077	14	23,643	28,928
Musical instruments	9	11,004	3,987	38,474	37,928	6	35,581	22,817
Toys, amusement, sporting and athletic goods	49	65,512	22,765	230,655	241,885	35	226,991	210,295
Pens, pencils, and other office and artists' materials	13	3,573	2,183	21,032	20,818	4	14,726	6,665
Costume jewelry, novelties, buttons, and miscellaneous notions, except precious metals	5	676	150	2,967	2,967	—	—	—
Miscellaneous manufactured products	208	129,888	67,359	657,626	717,369	115	562,369	389,815

** Data deleted because of the number of sample returns on which they were based. Deleted data are included in the appropriate totals.

NOTE: See text for "Explanation of Terms" and "Description of the Sample and Limitations of the Data."

ALL ACTIVE FULL YEAR DISC RETURNS

Table 37.—Assets, Income, and Gross Receipts of the DISC and Related Persons for Current and First-Preceding Year, by Selected Major Product or Service and by Month Accounting Period Ended

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Selected major product or service and month accounting period ended	Number of returns	Total assets	Tax deferred income and income taxable to stockholders	Gross receipts of the DISC from all sources	Gross receipts of the DISC and related U.S. persons derived outside the U.S.			
					Total amount	Returns with 1st-preceding year receipts		
						Number of returns	Current year receipts	1st-preceding year receipts
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
All Products and Services								
Total	4,824	9,174,189	4,645,151	64,672,943	69,259,265	2,920	62,489,599	49,156,153
July 1974	225	155,331	90,909	1,320,978	1,356,052	140	980,232	696,611
August 1974	150	84,462	55,053	754,818	820,042	70	455,155	284,809
September 1974	298	207,752	81,888	1,275,644	1,623,036	151	1,516,254	939,916
October 1974	231	261,205	157,455	2,201,749	2,238,852	126	1,897,576	1,285,602
November 1974	137	205,448	103,137	995,690	1,155,757	72	875,624	647,795
December 1974	1,330	3,298,754	1,615,003	21,395,767	22,325,919	921	20,790,313	15,852,778
January 1975	888	3,235,346	1,553,426	16,108,319	18,354,934	590	17,275,462	12,098,174
February 1975	242	397,717	258,085	3,820,664	4,319,201	147	3,973,721	3,168,730
March 1975	414	370,484	216,359	5,210,791	5,270,201	244	4,501,130	4,187,821
April 1975	268	276,835	149,027	2,581,119	2,727,143	126	2,215,112	2,052,872
May 1975	232	170,495	124,584	3,325,533	3,195,913	103	2,971,868	3,864,548
June 1975	409	510,359	240,225	5,681,873	5,872,215	230	5,037,154	4,076,497
Nonmanufactured Products and Services								
Total	544	1,266,420	628,019	18,454,668	19,003,206	189	16,011,588	14,853,428
July 1974	25	11,066	10,056	262,525	254,297	**	25,388	16,964
August 1974	3	798	731	13,930	13,777	**	13,628	11,898
September 1974	42	15,857	10,887	212,913	233,425	22	228,816	75,821
October 1974	13	11,274	8,388	88,238	95,517	6	38,896	34,297
November 1974	22	5,850	3,576	24,298	25,638	9	18,278	17,187
December 1974	130	398,914	120,452	4,664,270	4,664,428	44	3,868,260	3,204,909
January 1975	74	149,895	51,498	584,273	694,373	24	546,492	325,777
February 1975	32	57,229	57,273	444,602	534,166	20	302,335	308,993
March 1975	50	160,902	105,897	3,465,910	3,429,121	18	2,883,441	2,797,004
April 1975	44	67,892	39,335	1,273,850	1,557,992	13	1,225,409	1,156,222
May 1975	51	66,343	62,976	2,723,741	2,558,151	7	2,509,384	3,564,250
June 1975	58	320,400	156,950	4,696,118	4,942,322	22	4,351,260	3,340,105
Agricultural products and services								
Total	192	792,099	358,133	15,801,419	15,889,091	104	13,484,455	13,256,923
July 1974	8	4,766	4,585	241,727	233,949	**	25,034	16,673
August 1974 .....	..	..	..	..	..	**	..	..
September 1974	27	15,503	10,785	210,479	230,971	20	228,658	75,678
October 1974 .....	..	..	..	..	..	**	..	..
November 1974	9	4,919	3,282	16,934	18,278	9	18,278	17,187
December 1974	22	211,123	25,839	3,744,238	3,714,748	13	2,944,896	2,684,814
January 1975	27	21,593	9,861	302,333	314,032	8	192,745	157,976
February 1975	17	12,090	7,164	206,091	252,763	12	126,246	182,670
March 1975	17	126,024	69,143	3,168,442	3,139,814	8	2,656,386	2,738,560
April 1975	11	23,490	7,866	441,821	433,758	8	430,931	486,316
May 1975	14	52,387	61,487	2,718,867	2,554,095	5	2,508,665	3,563,518
June 1975	33	316,970	155,060	4,677,785	4,924,134	14	4,335,615	3,318,658
Manufactured Products								
Total	4,280	7,907,770	4,017,131	46,218,275	50,256,059	2,731	46,478,011	34,302,726
July 1974	200	144,265	80,852	1,058,453	1,101,756	137	954,844	679,646
August 1974	147	83,664	54,322	740,888	806,265	69	441,527	272,912
September 1974	256	191,894	71,001	1,062,730	1,389,612	129	1,287,437	864,095
October 1974	218	249,931	149,067	2,113,511	2,143,335	120	1,858,679	1,251,305
November 1974	115	199,598	99,561	971,392	1,130,119	63	857,346	630,608
December 1974	1,200	2,899,840	1,494,551	16,731,497	17,661,491	877	16,922,053	12,647,869
January 1975	814	3,085,452	1,501,929	15,524,045	17,660,560	566	16,728,970	11,772,397
February 1975	210	340,488	200,812	3,376,062	3,785,036	127	3,671,386	2,859,737
March 1975	364	209,582	110,462	1,744,881	1,841,081	226	1,617,688	1,390,817
April 1975	224	208,943	109,693	1,307,268	1,169,151	113	989,703	896,650
May 1975	181	104,152	61,607	601,792	637,762	96	462,484	300,298
June 1975	351	189,960	83,274	985,756	929,893	208	685,894	736,392

Footnotes at end of table.

ALL ACTIVE FULL YEAR DISC RETURNS

Table 37.—Assets, Income, and Gross Receipts of the DISC and Related Persons for Current and First-Preceding Year, by Selected Major Product or Service and by Month Accounting Period Ended—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Selected major product or service and month accounting period ended	Number of returns	Total assets	Tax deferred income and income taxable to stockholders	Gross receipts of the DISC from all sources	Gross receipts of the DISC and related U.S. persons derived outside the U.S.			
					Total amount	Returns with 1st-preceding year receipts		
						Number of returns	Current year receipts	1st-preceding year receipts
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Manufactured Products—Continued								
Food and kindred products								
Total	198	232,179	107,824	2,390,711	2,021,831	137	1,677,179	1,277,328
July 1974	19	32,512	12,985	217,240	266,172	16	238,156	139,792
August 1974	7	5,098	3,182	105,475	104,826	**	15,049	11,484
September 1974	9	7,191	4,856	129,557	254,022	**	251,905	139,062
October 1974	12	17,266	11,844	290,853	290,716	7	207,556	139,865
November 1974	5	10,542	8,371	60,656	39,443	3	28,533	19,026
December 1974	54	84,884	30,413	963,608	579,932	41	533,511	463,036
January 1975	24	21,467	11,282	135,766	134,030	14	105,423	78,520
February 1975	11	10,956	3,564	43,986	43,674	6	39,832	67,073
March 1975	26	12,897	4,961	102,138	89,873	20	72,232	75,357
April 1975	13	17,653	9,238	225,829	98,709	9	85,093	77,502
May 1975	10	6,281	4,617	51,413	53,310	6	36,458	29,484
June 1975	8	5,432	2,511	64,189	67,125	**	63,431	37,128
Textile mill products								
Total	166	106,469	44,410	780,122	727,719	92	630,237	448,589
July 1974	18	4,605	1,896	23,441	23,203	14	14,643	14,150
August 1974	**	**	**	**	**	—	—	—
September 1974	21	6,964	7,526	214,001	214,517	11	206,902	88,086
October 1974	12	2,492	1,500	19,992	19,953	4	10,709	2,988
November 1974	7	9,104	5,031	68,526	75,907	**	43,010	21,853
December 1974	34	68,942	22,701	330,072	278,951	27	271,857	236,836
January 1975	14	2,667	1,646	22,254	22,204	9	12,356	8,308
February 1975	—	—	—	—	—	—	—	—
March 1975	23	6,004	2,655	63,820	56,512	14	49,915	59,436
April 1975	7	1,162	293	10,731	9,229	**	1	1,573
May 1975	**	**	**	**	**	**	**	**
June 1975	23	4,178	1,063	25,282	25,238	8	20,627	14,984
Lumber and wood products, except furniture								
Total	174	124,360	78,221	1,296,499	1,293,610	89	1,179,227	1,148,431
July 1974	6	210	42	1,472	1,468	—	—	—
August 1974	7	1,093	1,035	20,687	20,674	**	—	—
September 1974	6	506	179	8,114	8,114	**	7,719	10,479
October 1974	9	12,503	7,706	42,942	44,115	4	38,125	27,549
November 1974	10	4,217	2,441	15,530	15,471	**	15,471	8,879
December 1974	43	31,665	42,645	426,695	422,648	22	386,651	333,213
January 1975	32	24,967	8,017	131,751	129,805	18	126,670	168,578
February 1975	7	2,042	823	19,078	19,052	**	17,035	27,013
March 1975	6	20,142	6,659	515,697	509,539	6	509,539	474,431
April 1975	6	7,270	2,239	37,692	64,224	**	54,301	68,019
May 1975	8	422	264	1,900	1,898	5	1,357	2,642
June 1975	34	19,324	6,172	76,941	56,602	15	24,360	28,628
Paper and allied products								
Total	91	234,266	170,034	1,409,117	1,554,134	63	1,335,452	776,930
July 1974	4	398	218	4,046	4,045	**	3,779	3,172
August 1974	**	**	**	**	**	—	—	—
September 1974	4	2,199	3,521	16,881	16,881	**	10,212	338
October 1974	**	**	**	**	**	—	—	—
November 1974	3	798	226	3,736	3,645	—	—	—
December 1974	40	154,963	102,698	852,499	923,868	36	876,532	514,833
January 1975	17	51,749	55,175	394,641	476,679	13	401,868	235,052
February 1975	6	13,795	2,475	30,258	30,113	**	29,932	11,517
March 1975	**	**	**	**	**	**	**	**
April 1975	4	1,212	41	4,668	10,163	—	—	—
May 1975	—	—	—	—	—	—	—	—
June 1975	8	4,648	3,182	45,026	31,580	3	12,114	11,149

Footnotes at end of table.

ALL ACTIVE FULL YEAR DISC RETURNS

Table 37.—Assets, Income, and Gross Receipts of the DISC and Related Persons for Current and First-Preceding Year, by Selected Major Product or Service and by Month Accounting Period Ended—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Selected major product or service and month accounting period ended	Number of returns	Total assets	Tax deferred income and income taxable to stockholders	Gross receipts of the DISC from all sources	Gross receipts of the DISC and related U.S. persons derived outside the U.S.			
					Total amount	Returns with 1st-preceding year receipts		
						Number of returns	Current year receipts	1st-preceding year receipts
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Manufactured Products—Continued								
Printing, publishing, and allied products								
Total	100	86,840	31,700	213,118	427,791	65	360,553	302,774
July 1974	—	—	—	—	—	—	—	—
August 1974	7	3,255	2,323	16,611	16,609	—	—	—
September 1974 .....	..	..	..	..	..	—	—	—
October 1974	—	—	—	—	—	—	—	—
November 1974 .....	..	..	..	..	..	..	..	..
December 1974	36	19,918	9,495	82,930	80,773	24	60,067	47,404
January 1975	28	58,849	18,230	74,291	294,579	22	281,676	238,168
February 1975	4	2,622	1,321	28,752	27,778	..	14,883	13,897
March 1975	6	43	1	384	384	6	384	400
April 1975	11	456	236	4,839	2,357	6	2,357	1,558
May 1975 .....	..	..	..	..	..	..	..	..
June 1975 .....	..	..	..	..	..	—	—	—
Chemicals and allied products								
Total	420	1,812,360	1,061,722	6,511,530	7,121,988	266	6,701,423	4,777,394
July 1974	12	20,186	15,833	88,319	97,121	7	78,563	59,426
August 1974	13	6,376	3,706	17,740	17,806	8	11,453	7,234
September 1974	38	14,683	11,844	92,072	91,927	14	81,168	15,701
October 1974	7	6,843	4,538	44,351	43,523	4	42,961	31,505
November 1974	9	888	454	4,869	4,869	3	222	66
December 1974	128	454,112	284,078	1,995,306	2,242,141	95	2,167,631	1,469,654
January 1975	95	1,141,538	635,376	3,477,009	3,767,824	70	3,489,914	2,503,222
February 1975	18	13,637	8,595	66,977	88,951	9	84,538	45,430
March 1975	29	29,619	20,043	175,201	267,818	11	255,817	250,250
April 1975	21	54,208	32,240	222,606	170,500	9	166,269	157,546
May 1975	8	16,840	16,017	76,924	78,571	4	76,940	21,797
June 1975	42	53,428	29,000	250,157	250,936	32	245,948	215,564
Primary metal products								
Total	163	252,359	186,676	1,947,178	2,004,762	107	1,725,109	1,188,183
July 1974	4	2,066	1,539	18,632	18,632	4	18,632	8,744
August 1974	6	12,124	12,978	231,436	230,136	..	131,914	71,681
September 1974	6	6,556	4,056	41,285	38,382	..	37,225	23,665
October 1974 .....	..	..	..	..	..	..	..	..
November 1974	5	2,123	1,775	13,796	13,796	..	12,433	6,469
December 1974	50	92,640	63,243	727,864	723,348	45	722,068	463,630
January 1975	37	84,247	69,581	521,858	575,673	26	490,618	271,966
February 1975 .....	..	..	..	..	..	—	—	—
March 1975	13	20,577	16,389	121,843	122,298	6	98,641	124,520
April 1975	5	11,217	5,221	76,727	81,456	5	81,456	159,922
May 1975	20	8,823	6,846	56,667	49,891	10	34,802	26,629
June 1975	14	6,540	2,459	46,489	48,185	4	4,857	7,499
Fabricated metal products, except ordnance, machinery, and transportation equipment								
Total	381	234,529	121,378	1,406,518	1,412,512	249	1,156,849	814,427
July 1974	10	6,123	3,265	26,390	8,764	..	8,764	5,322
August 1974	12	1,677	821	13,600	11,558	12	11,558	8,537
September 1974	12	7,154	1,838	43,673	42,989	5	30,101	15,157
October 1974	12	1,156	503	4,228	4,219	6	2,888	1,251
November 1974	3	6,255	6,034	37,079	34,376	..	2,428	1,600
December 1974	104	69,442	36,041	446,698	448,503	74	404,323	283,871
January 1975	76	85,237	44,683	507,988	534,771	55	467,583	332,084
February 1975	27	10,577	7,239	101,741	112,969	21	102,994	77,525
March 1975	46	16,777	9,066	93,525	91,608	27	56,267	31,956
April 1975	23	12,813	4,552	51,465	49,579	10	35,068	23,450
May 1975	21	3,601	1,357	14,180	13,965	13	10,801	10,609
June 1975	35	13,716	5,976	65,950	59,210	16	24,074	23,065

Footnotes at end of table.

ALL ACTIVE FULL YEAR DISC RETURNS

Table 37.—Assets, Income, and Gross Receipts of the DISC and Related Persons for Current and First-Preceding Year, by Selected Major Product or Service and by Month Accounting Period Ended—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Selected major product or service and month accounting period ended	Number of returns	Total assets	Tax deferred income and income taxable to stockholders	Gross receipts of the DISC from all sources	Gross receipts of the DISC and related U.S. persons derived outside the U.S.			
					Total amount	Returns with 1st-preceding year receipts		
						Number of returns	Current year receipts	1st-preceding year receipts
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Manufactured Products—Continued								
Machinery, except electrical								
Total	826	1,357,115	738,450	9,586,583	10,430,642	541	9,837,257	7,241,531
July 1974	38	28,071	16,773	291,338	295,279	31	286,755	216,106
August 1974	29	12,196	7,408	94,645	94,337	19	82,277	56,600
September 1974	70	17,490	8,642	93,613	121,241	37	106,579	82,699
October 1974	48	66,913	35,956	342,518	333,817	25	289,298	212,216
November 1974	29	53,605	29,623	396,814	533,396	20	526,941	395,099
December 1974	216	545,637	301,986	3,844,081	4,169,821	168	3,969,232	2,975,387
January 1975	163	358,694	197,833	2,318,113	2,639,299	113	2,445,433	1,706,798
February 1975	47	139,103	80,625	1,443,954	1,481,774	29	1,452,787	1,126,106
March 1975	77	43,946	16,754	208,963	210,926	47	185,823	133,411
April 1975	33	67,977	34,367	436,382	435,773	11	412,162	284,606
May 1975	23	9,730	2,776	37,869	35,996	12	26,867	19,574
June 1975	53	13,753	5,706	78,294	78,983	29	43,103	32,929
Electrical machinery, equipment and supplies								
Total	638	795,773	342,257	4,025,265	4,435,847	404	3,929,376	2,977,465
July 1974	49	17,633	13,603	169,503	169,497	29	147,565	91,144
August 1974	34	15,687	9,211	101,048	101,010	20	90,327	59,835
September 1974	34	91,832	11,806	198,432	349,996	17	337,891	337,562
October 1974	52	63,411	37,323	395,416	411,256	31	371,398	237,256
November 1974	15	59,678	13,688	177,793	181,784	7	22,737	18,867
December 1974	152	335,527	147,622	1,581,519	1,718,823	108	1,643,133	1,261,095
January 1975	116	115,737	62,654	846,105	944,201	78	853,748	520,825
February 1975	26	13,078	8,021	82,757	84,510	16	78,443	65,201
March 1975	58	27,544	15,154	229,934	238,798	34	181,741	79,576
April 1975	24	5,084	2,675	24,390	24,325	14	21,829	17,693
May 1975	35	16,648	8,544	75,813	76,645	20	48,558	28,162
June 1975	43	33,915	11,958	142,554	135,003	30	132,005	260,249
Transportation equipment								
Total	278	1,576,296	632,142	11,602,505	13,374,080	184	13,049,443	9,781,051
July 1974	15	15,375	4,022	89,576	89,281	11	65,543	75,458
August 1974	11	8,419	4,333	70,307	134,074	**	63,928	42,493
September 1974	15	25,792	12,747	182,235	209,251	7	179,047	128,773
October 1974	9	29,158	26,750	598,782	598,485	5	588,792	414,102
November 1974	8	883	477	7,517	7,461	**	6,684	4,211
December 1974	84	423,773	210,947	3,284,216	3,906,384	61	3,869,559	3,065,065
January 1975	44	924,481	274,304	5,678,900	6,413,330	28	6,373,160	4,612,923
February 1975	17	108,868	73,981	1,423,705	1,742,286	14	1,739,307	1,324,059
March 1975	32	15,660	6,884	97,708	112,790	16	70,014	39,332
April 1975	19	14,692	11,268	93,437	104,651	14	37,322	31,084
May 1975	3	93	58	1,168	1,082	3	1,082	326
June 1975	21	9,101	6,372	74,954	55,005	18	55,005	43,227
Professional, scientific and controlling instruments; photographic and optical goods; watches and clocks								
Total	206	551,625	225,055	1,870,163	1,964,236	150	1,873,656	1,392,531
July 1974	6	3,974	3,535	41,783	41,655	**	9,538	6,150
August 1974	6	7	61	470	470	—	—	—
September 1974	12	3,881	1,001	11,234	11,105	12	11,105	9,058
October 1974	32	24,897	10,922	117,330	127,767	18	101,492	69,004
November 1974	**	**	**	**	**	**	**	**
December 1974	56	375,814	132,498	987,869	1,032,321	44	1,020,035	777,803
January 1975	42	47,072	27,317	340,181	338,984	37	333,285	219,317
February 1975	**	**	**	**	**	—	—	—
March 1975	16	4,127	2,518	52,201	52,135	16	52,135	43,748
April 1975	13	3,004	1,805	19,177	26,469	8	24,916	21,430
May 1975	7	27,936	12,783	113,899	113,797	3	112,220	85,499
June 1975	14	12,019	1,473	15,039	14,595	9	13,878	7,984

**Data deleted because of the number of sample returns on which they were based. Deleted data are included in the appropriate totals.

NOTE: See text for "Explanation of Terms" and "Description of the Sample and Limitations of the Data."

ALL ACTIVE FULL YEAR DISC RETURNS

Table 38.—Assets, Income, and Gross Receipts of the DISC and Related Persons for Current and First-Preceding Year, by Selected Major Product or Service, by Type of Majority Stockholder and Size of Assets of Majority Corporate Stockholder

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Selected major product or service, type of stockholder and size of assets of majority corporate stockholder	Number of returns	Total assets	Tax deferred income and income taxable to stockholders	Gross receipts of the DISC from all sources	Gross receipts of the DISC and related U.S. persons derived outside the U.S.			
					Total amount	Returns with 1st-preceding year receipts		
						Number of returns	Current year receipts	1st-preceding year receipts
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
All Products and Services								
All returns	4,824	9,174,189	4,645,151	64,672,943	69,259,265	2,920	62,489,599	49,156,153
Returns with majority stockholder, total	4,577	8,961,839	4,587,706	63,260,783	67,904,299	2,838	62,020,322	48,929,145
Corporate stockholders, total	3,828	8,735,678	4,477,920	61,993,732	66,660,088	2,526	61,152,009	48,351,847
Assets zero or not available	616	582,891	238,953	3,491,596	3,990,819	358	2,729,526	1,902,732
\$1 under \$100,000	53	5,459	1,286	25,453	19,379	26	12,978	12,152
\$100,000 under \$1,000,000	445	76,120	23,705	362,195	361,603	225	249,832	248,821
\$1,000,000 under \$5,000,000	972	347,056	128,753	1,702,359	1,725,905	615	1,300,678	1,119,445
\$5,000,000 under \$10,000,000	333	185,213	91,383	1,104,028	1,143,775	228	912,998	737,400
\$10,000,000 under \$50,000,000	720	1,095,644	567,165	9,676,592	10,336,705	543	9,099,082	6,940,252
\$50,000,000 under \$100,000,000	190	467,597	262,973	2,689,622	2,841,944	152	2,451,791	1,717,504
\$100,000,000 under \$250,000,000	205	674,129	377,780	3,742,163	4,266,631	157	3,978,402	3,017,439
\$250,000,000 or more	294	5,301,569	2,785,923	39,199,725	41,973,328	222	40,416,721	32,656,104
Noncorporate stockholders	720	180,127	80,915	960,221	928,589	297	568,121	402,952
Type of stockholder not known	29	46,034	28,871	306,830	315,622	15	300,193	174,346
Returns with no majority stockholder	247	212,350	57,445	1,412,161	1,354,966	82	469,277	227,008
Nonmanufactured Products and Services								
Total								
All returns	544	1,266,420	628,019	18,454,668	19,003,206	189	16,011,588	14,853,428
Returns with majority stockholder, total	503	1,111,450	591,722	17,331,406	17,929,918	176	15,703,157	14,716,033
Corporate stockholders, total	366	1,079,195	578,606	17,148,724	17,758,408	142	15,594,801	14,630,939
Assets zero or not available	64	39,373	19,712	875,183	865,048	21	184,186	175,243
\$1 under \$100,000	10	3,361	757	16,236	9,516	5	9,126	7,071
\$100,000 under \$1,000,000	42	4,513	1,267	39,807	39,799	9	20,831	12,568
\$1,000,000 under \$5,000,000	74	18,425	9,388	151,644	156,665	32	93,459	99,403
\$5,000,000 under \$10,000,000	26	12,290	4,511	166,750	170,200	9	141,852	87,837
\$10,000,000 under \$50,000,000	83	358,918	154,169	5,314,859	5,851,155	36	5,372,650	4,115,946
\$50,000,000 under \$100,000,000	12	127,334	71,846	933,463	980,287	7	897,631	552,902
\$100,000,000 under \$250,000,000	23	47,717	31,480	287,150	383,088	9	364,428	378,121
\$250,000,000 or more	32	467,265	285,476	9,363,631	9,302,651	14	8,510,638	9,201,849
Noncorporate stockholders	132	32,121	13,066	182,507	171,334	34	108,356	85,095
Type of stockholder not known	5	134	50	176	176	—	—	—
Returns with no majority stockholder	41	154,970	36,298	1,123,262	1,073,288	13	308,431	137,394
Agricultural products and services								
All returns	192	792,099	358,133	15,801,419	15,889,091	104	13,484,455	13,256,923
Returns with majority stockholder, total	178	670,055	354,728	14,964,776	15,099,798	98	13,455,697	13,242,041
Corporate stockholders, total	118	657,200	350,298	14,874,985	15,016,648	77	13,411,022	13,171,500
Assets zero or not available	24	23,408	6,103	799,698	785,183	13	124,735	126,162
\$1 under \$100,000	6	3,152	698	15,749	9,037	3	9,037	6,781
\$100,000 under \$1,000,000	8	678	487	27,662	27,662	5	19,842	11,819
\$1,000,000 under \$5,000,000	23	6,625	2,798	69,136	71,186	**23	**182,747	**150,922
\$5,000,000 under \$10,000,000	7	6,968	3,345	150,059	153,015	**	**	**
\$10,000,000 under \$50,000,000	30	317,265	130,236	4,857,825	5,383,398	**24	**5,585,421	**4,265,333
\$50,000,000 under \$100,000,000	5	23,301	14,479	386,009	411,651	**	**	**
\$100,000,000 under \$250,000,000	4	12,098	8,548	193,308	214,955	4	214,955	294,595
\$250,000,000 or more	11	263,705	183,605	8,375,537	7,960,561	5	7,274,285	8,315,890
Noncorporate stockholders	**60	**12,855	**4,430	**89,792	**83,150	**21	**44,675	**70,540
Type of stockholder not known	**	**	**	**	**	**	**	**
Returns with no majority stockholder	14	122,044	3,406	836,643	789,294	6	28,758	14,883
Manufactured Products								
Total								
All returns	4,280	7,907,770	4,017,131	46,218,275	50,256,059	2,731	46,478,011	34,302,726
Returns with majority stockholder, total	4,074	7,850,389	3,995,984	45,929,376	49,974,381	2,662	46,317,165	34,213,112
Corporate stockholders, total	3,462	7,656,483	3,899,314	44,845,008	48,901,679	2,384	45,557,207	33,720,909
Assets zero or not available	552	543,518	219,241	2,616,413	3,125,772	337	2,545,340	1,727,489
\$1 under \$100,000	43	2,098	529	9,217	9,863	21	3,852	5,082
\$100,000 under \$1,000,000	403	71,607	22,438	322,388	321,804	216	229,001	236,253
\$1,000,000 under \$5,000,000	898	328,631	119,365	1,550,715	1,569,239	583	1,207,220	1,020,042
\$5,000,000 under \$10,000,000	307	172,923	86,872	937,277	973,575	219	771,146	649,563
\$10,000,000 under \$50,000,000	637	736,726	412,995	4,361,732	4,485,550	507	3,726,432	2,824,306
\$50,000,000 under \$100,000,000	178	340,263	191,127	1,756,159	1,861,657	145	1,554,159	1,164,602
\$100,000,000 under \$250,000,000	182	626,412	346,300	3,455,013	3,883,543	148	3,613,974	2,639,317
\$250,000,000 or more	262	4,834,304	2,500,447	29,836,094	32,670,677	208	31,906,083	23,454,254
Noncorporate stockholders	588	148,007	67,849	777,714	757,255	263	459,765	317,857
Type of stockholder not known	24	45,900	28,821	306,654	315,447	15	300,193	174,346
Returns with no majority stockholder	206	57,380	21,147	288,899	281,678	69	160,846	89,614

Footnotes at end of table.

ALL ACTIVE FULL YEAR DISC RETURNS

Table 38.—Assets, Income, and Gross Receipts of the DISC and Related Persons for Current and First-Preceding Year, by Selected Major Product or Service, by Type of Majority Stockholder and Size of Assets of Majority Corporate Stockholder—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Selected major product or service, type of stockholder and size of assets of majority corporate stockholder	Number of returns	Total assets	Tax deferred income and income taxable to stockholders	Gross receipts of the DISC from all sources	Gross receipts of the DISC and related U.S. persons derived outside the U.S.			
					Total amount	Returns with 1st-preceding year receipts		
						Number of returns	Current year receipts	1st-preceding year receipts
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Manufactured Products—Continued								
Food and kindred products								
All returns	198	232,179	107,824	2,390,711	2,021,831	137	1,677,179	1,277,328
Returns with majority stockholder, total	193	231,745	107,824	2,371,883	2,003,002	134	1,672,131	1,276,847
Corporate stockholders, total	162	224,330	106,632	2,317,263	1,949,536	113	1,624,387	1,235,092
Assets zero or not available	33	51,575	23,299	305,833	336,026	24	266,404	162,574
\$1 under \$100,000	—	—	—	—	—	—	—	—
\$100,000 under \$1,000,000	9	2,956	1,229	9,828	9,828	**30	**85,576	**71,447
\$1,000,000 under \$5,000,000	36	8,970	5,106	88,429	88,289	**	**	**
\$5,000,000 under \$10,000,000	12	8,891	3,456	102,016	102,016	8	96,610	48,960
\$10,000,000 under \$50,000,000	42	45,179	24,174	605,270	446,551	33	349,589	247,811
\$50,000,000 under \$100,000,000	**14	**21,572	**10,265	**146,000	**131,494	**7	**45,149	**77,736
\$100,000,000 under \$250,000,000	**	**	**	**	**	**	**	**
\$250,000,000 or more	16	85,187	39,103	1,059,886	835,331	11	781,060	626,563
Noncorporate stockholders	31	7,415	1,191	54,619	53,467	21	47,744	41,756
Type of stockholder not known	—	—	—	—	—	—	—	—
Returns with no majority stockholder	5	434	—	18,829	18,829	**	5,048	481
Textile mill products								
All returns	166	106,469	44,410	780,122	727,719	92	630,237	448,589
Returns with majority stockholder, total	150	104,543	43,766	770,271	718,099	86	626,629	446,921
Corporate stockholders, total	113	95,291	41,990	730,402	680,006	76	621,935	440,185
Assets zero or not available	33	10,996	6,103	104,679	107,829	21	98,925	40,628
\$1 under \$100,000	**16	**3,925	**1,237	**31,510	**31,508	**10	**18,530	**13,653
\$100,000 under \$1,000,000	**	**	**	**	**	**	**	**
\$1,000,000 under \$5,000,000	19	32,829	6,688	106,633	106,095	10	97,605	77,219
\$5,000,000 under \$10,000,000	11	1,034	447	8,015	8,015	8	6,338	13,753
\$10,000,000 under \$50,000,000	**20	**9,955	**3,390	**79,877	**83,845	**14	**72,563	**57,509
\$50,000,000 under \$100,000,000	**	**	**	**	**	**	**	**
\$100,000,000 under \$250,000,000	9	27,453	14,735	176,729	125,743	**13	**327,973	**237,422
\$250,000,000 or more	5	9,101	9,389	222,958	216,971	**	**	**
Noncorporate stockholders	**37	**9,252	**1,775	**39,868	**38,093	**10	**4,694	**6,736
Type of stockholder not known	**	**	**	**	**	**	**	**
Returns with no majority stockholder	16	1,926	644	9,851	9,619	6	3,608	1,668
Lumber and wood products, except furniture								
All returns	174	124,360	78,221	1,298,499	1,293,610	69	1,179,227	1,148,431
Returns with majority stockholder, total	167	123,381	78,054	1,296,762	1,291,873	87	1,178,646	1,146,749
Corporate stockholders, total	138	111,845	74,915	1,242,055	1,247,667	70	1,151,467	1,079,806
Assets zero or not available	22	19,885	8,941	68,120	69,279	9	55,283	33,575
\$1 under \$100,000	12	877	37	3,913	3,885	4	570	1,070
\$100,000 under \$1,000,000	20	5,815	1,327	45,866	46,146	10	43,724	66,285
\$1,000,000 under \$5,000,000	40	10,591	5,099	121,504	118,925	**27	**110,939	**105,020
\$5,000,000 under \$10,000,000	9	9,129	3,865	48,589	48,511	**	**	**
\$10,000,000 under \$50,000,000	20	17,955	5,374	124,878	135,263	10	**163,438	**198,790
\$50,000,000 under \$100,000,000	5	4,704	2,622	33,250	31,444	**10	**	**
\$100,000,000 under \$250,000,000	5	7,728	3,384	20,259	16,702	**	**	**
\$250,000,000 or more	5	35,162	44,266	775,675	777,512	**	777,512	675,066
Noncorporate stockholders	29	11,536	3,138	54,707	44,206	17	27,179	66,943
Type of stockholder not known	—	—	—	—	—	—	—	—
Returns with no majority stockholder	7	979	168	1,737	1,737	**	582	1,682
Paper and allied products								
All returns	91	234,268	170,034	1,409,117	1,554,134	63	1,335,452	776,930
Returns with majority stockholder, total	88	224,097	169,547	1,398,982	1,544,013	60	1,325,331	772,069
Corporate stockholders, total	80	221,235	168,330	1,376,418	1,521,555	58	1,323,005	769,566
Assets zero or not available	12	4,052	4,288	38,928	38,927	8	31,228	17,701
\$1 under \$100,000	—	—	—	—	—	—	—	—
\$100,000 under \$1,000,000	8	4,119	83	16,158	16,033	**16	**41,143	**28,453
\$1,000,000 under \$5,000,000	16	10,279	748	23,203	41,146	**	**	**
\$5,000,000 under \$10,000,000	12	10,614	7,199	52,727	52,519	9	51,421	16,790
\$10,000,000 under \$50,000,000	5	1,267	927	62,380	64,245	**8	**78,255	**37,167
\$50,000,000 under \$100,000,000	4	5,315	3,788	67,362	64,466	**	**	**
\$100,000,000 under \$250,000,000	12	52,012	32,411	194,457	220,610	**17	**1,120,957	**669,455
\$250,000,000 or more	11	133,577	118,886	921,203	1,023,610	**	**	**
Noncorporate stockholders	8	2,862	1,217	22,564	22,458	**	2,326	2,503
Type of stockholder not known	—	—	—	—	—	—	—	—
Returns with no majority stockholder	3	10,169	487	10,135	10,121	3	10,121	4,862

Footnotes at end of table

ALL ACTIVE FULL YEAR DISC RETURNS

Table 38.—Assets, Income, and Gross Receipts of the DISC and Related Persons for Current and First-Preceding Year, by Selected Major Product or Service, by Type of Majority Stockholder and Size of Assets of Majority Corporate Stockholder—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Selected major product or service, type of stockholder and size of assets of majority corporate stockholder	Number of returns	Total assets	Tax deferred income and income taxable to stockholders	Gross receipts of the DISC from all sources	Gross receipts of the DISC and related U.S. persons derived outside the U.S.			
					Total amount	Returns with 1st-preceding year receipts		
						Number of returns	Current year receipts	1st-preceding year receipts
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Manufactured Products—Continued								
Printing, publishing, and allied products								
All returns	100	86,840	31,700	213,118	427,791	65	360,553	302,774
Returns with majority stockholder, total	98	86,310	31,560	212,080	426,762	65	360,553	302,774
Corporate stockholders, total	94	84,896	31,475	211,095	425,777	65	360,553	302,774
Assets zero or not available	23	47,018	14,822	47,085	254,151	9	242,811	196,437
\$1 under \$100,000	**7	**351	**141	**1,648	**1,557	**7	**1,557	**1,853
\$100,000 under \$1,000,000	**	**	**	**	**	**	**	**
\$1,000,000 under \$5,000,000	22	3,150	873	8,531	11,199	**27	**25,909	**23,740
\$5,000,000 under \$10,000,000	12	2,351	1,215	30,536	29,600	**	**	**
\$10,000,000 under \$50,000,000	20	8,896	5,251	57,507	57,018	**16	**39,392	**39,726
\$50,000,000 under \$100,000,000	3	8,651	3,423	21,472	21,369	**	**	**
\$100,000,000 under \$250,000,000	3	7,238	1,591	16,515	16,515	**6	**50,883	**41,017
\$250,000,000 or more	4	7,240	4,159	27,801	34,368	**	**	**
Noncorporate stockholders	4	1,413	86	985	985	—	—	—
Type of stockholder not known	—	—	—	—	—	—	—	—
Returns with no majority stockholder	**	**	**	**	**	—	—	—
Chemicals and allied products								
All returns	420	1,812,360	1,061,722	6,511,530	7,121,988	266	6,701,423	4,777,394
Returns with majority stockholder, total	390	1,803,398	1,056,544	6,466,498	7,076,713	260	6,674,801	4,759,566
Corporate stockholders, total	347	1,770,787	1,029,163	6,330,249	6,940,998	250	6,551,792	4,717,682
Assets zero or not available	48	30,661	21,400	211,061	247,861	26	223,742	116,594
\$1 under \$100,000	**51	**5,756	**3,158	**20,706	**20,581	**22	**10,192	**9,911
\$100,000 under \$1,000,000	**	**	**	**	**	**	**	**
\$1,000,000 under \$5,000,000	62	25,907	14,652	124,909	129,293	44	121,430	88,692
\$5,000,000 under \$10,000,000	18	26,587	15,875	77,420	76,066	14	61,074	100,338
\$10,000,000 under \$50,000,000	76	248,807	155,210	937,256	976,322	65	770,692	507,949
\$50,000,000 under \$100,000,000	21	65,656	38,043	224,434	229,524	**42	**831,222	**694,599
\$100,000,000 under \$250,000,000	24	124,678	91,674	504,326	648,594	**	**	**
\$250,000,000 or more	47	1,242,735	689,152	4,230,139	4,612,758	37	4,533,439	3,199,597
Noncorporate stockholders	**43	**32,611	**27,381	**136,249	**135,716	**10	**123,010	**41,884
Type of stockholder not known	**	**	**	**	**	**	**	**
Returns with no majority stockholder	30	8,962	5,178	45,032	45,275	6	26,622	17,829
Primary metal products								
All returns	163	252,359	186,676	1,947,176	2,004,762	107	1,725,109	1,188,183
Returns with majority stockholder, total	154	249,740	185,343	1,905,142	1,968,579	102	1,704,276	1,171,975
Corporate stockholders, total	131	220,828	160,813	1,637,015	1,704,742	93	1,480,350	1,039,834
Assets zero or not available	13	11,040	4,787	128,334	139,796	9	137,277	50,402
\$1 under \$100,000	—	—	—	—	—	—	—	—
\$100,000 under \$1,000,000	—	—	—	—	—	—	—	—
\$1,000,000 under \$5,000,000	38	13,651	9,136	92,425	95,793	24	81,387	150,542
\$5,000,000 under \$10,000,000	17	6,316	4,071	42,213	37,930	10	17,964	12,956
\$10,000,000 under \$50,000,000	31	49,453	31,227	381,200	412,419	23	364,036	254,550
\$50,000,000 under \$100,000,000	12	41,951	33,658	224,519	223,617	9	203,595	124,984
\$100,000,000 under \$250,000,000	8	6,927	5,475	102,620	104,761	**18	**676,093	**446,400
\$250,000,000 or more	12	91,490	72,460	665,705	690,425	**	**	**
Noncorporate stockholders	**23	**28,912	**24,530	**268,127	**263,836	**9	**223,925	**132,140
Type of stockholder not known	**	**	**	**	**	**	**	**
Returns with no majority stockholder	9	2,620	1,333	42,034	36,183	5	20,833	16,209
Fabricated metal products, except ordnance, machinery, and transportation equipment								
All returns	381	234,529	121,376	1,406,518	1,412,512	249	1,156,849	814,427
Returns with majority stockholder, total	352	229,293	119,235	1,388,455	1,394,653	241	1,152,125	810,229
Corporate stockholders, total	304	220,141	115,698	1,315,241	1,323,010	211	1,105,134	780,373
Assets zero or not available	28	7,153	2,587	60,560	59,040	11	14,934	10,741
\$1 under \$100,000	**19	**5,257	**982	**29,398	**29,925	**17	**29,918	**32,466
\$100,000 under \$1,000,000	**	**	**	**	**	**	**	**
\$1,000,000 under \$5,000,000	98	25,202	7,542	104,222	99,739	57	69,333	54,954
\$5,000,000 under \$10,000,000	33	16,268	11,386	95,527	104,229	26	46,391	41,334
\$10,000,000 under \$50,000,000	58	36,485	18,682	190,042	188,106	**69	**345,079	**221,478
\$50,000,000 under \$100,000,000	24	30,465	19,318	221,645	196,788	**	**	**
\$100,000,000 under \$250,000,000	23	63,563	35,699	390,317	398,264	18	363,059	243,921
\$250,000,000 or more	21	35,746	19,501	223,530	246,918	13	236,418	175,480
Noncorporate stockholders	41	6,822	2,522	47,829	45,397	**30	**46,991	**29,856
Type of stockholder not known	7	2,330	1,014	25,385	26,246	**	**	**
Returns with no majority stockholder	29	5,236	2,141	18,063	17,859	8	4,724	4,198

Footnotes at end of table.

ALL ACTIVE FULL YEAR DISC RETURNS

Table 38.—Assets, Income, and Gross Receipts of the DISC and Related Persons for Current and First-Preceding Year, by Selected Major Product or Service, by Type of Majority Stockholder and Size of Assets of Majority Corporate Stockholder—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Selected major product or service, type of stockholder and size of assets of majority corporate stockholder	Number of returns	Total assets	Tax deferred income and income taxable to stockholders	Gross receipts of the DISC from all sources	Gross receipts of the DISC and related U.S. persons derived outside the U.S.			
					Total amount	Returns with 1st-preceding year receipts		
						Number of returns	Current year receipts	1st-preceding year receipts
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Manufactured Products—Continued								
Machinery, except electrical								
All returns	826	1,357,115	738,450	9,586,583	10,430,642	541	9,837,257	7,241,531
Returns with majority stockholder, total	799	1,352,889	736,731	9,569,864	10,414,281	532	9,830,550	7,235,293
Corporate stockholders, total	686	1,336,596	732,390	9,500,647	10,345,540	478	9,790,188	7,210,816
Assets zero or not available	97	90,079	48,869	660,479	657,534	63	624,056	461,089
\$1 under \$100,000	6	37	14	121	121	3	26	34
\$100,000 under \$1,000,000	81	11,981	3,795	54,677	53,305	40	38,436	26,539
\$1,000,000 under \$5,000,000	217	59,111	24,754	327,882	322,994	142	224,416	148,131
\$5,000,000 under \$10,000,000	71	37,585	14,517	203,166	218,089	46	173,547	125,136
\$10,000,000 under \$50,000,000	119	106,971	55,111	703,300	887,134	**119	**1,105,178	**785,312
\$50,000,000 under \$100,000,000	20	63,803	29,917	291,908	306,277	**	**	**
\$100,000,000 under \$250,000,000	33	117,410	59,216	733,455	818,552	29	772,837	547,698
\$250,000,000 or more	42	849,620	496,196	6,525,660	7,081,533	36	6,851,692	5,116,876
Noncorporate stockholders	109	15,770	4,172	66,891	66,476	50	38,098	20,871
Type of stockholder not known	4	523	169	2,326	2,265	4	2,265	3,606
Returns with no majority stockholder	27	4,226	1,719	16,719	16,361	9	6,706	6,238
Electrical machinery, equipment, and supplies								
All returns	638	795,773	342,257	4,025,265	4,435,847	404	3,929,376	2,977,465
Returns with majority stockholder, total	610	788,681	340,340	3,992,114	4,401,943	396	3,915,985	2,966,885
Corporate stockholders, total	530	777,303	336,658	3,933,154	4,346,243	356	3,889,289	2,943,944
Assets zero or not available	128	197,145	49,348	510,403	685,992	**88	**469,000	**396,460
\$1 under \$100,000	6	342	116	1,184	1,957	**	**	**
\$100,000 under \$1,000,000	68	8,761	1,179	24,005	24,011	33	13,803	20,330
\$1,000,000 under \$5,000,000	134	41,186	17,797	160,338	158,165	90	115,619	93,085
\$5,000,000 under \$10,000,000	37	13,392	6,404	55,757	55,418	19	38,287	27,185
\$10,000,000 under \$50,000,000	89	103,713	52,030	485,053	484,178	71	420,181	437,985
\$50,000,000 under \$100,000,000	21	28,004	14,955	141,271	192,616	15	99,630	71,714
\$100,000,000 under \$250,000,000	20	38,641	16,757	297,256	341,945	**40	**2,732,770	**1,897,184
\$250,000,000 or more	27	346,120	178,073	2,257,987	2,401,962	**	**	**
Noncorporate stockholders	**80	**11,379	**3,682	**58,959	**55,700	**40	**26,696	**22,941
Type of stockholder not known	**	**	**	**	**	**	**	**
Returns with no majority stockholder	28	7,091	1,918	33,151	33,903	8	13,391	10,580
Transportation equipment								
All returns	278	1,576,296	632,142	11,602,505	13,374,080	184	13,049,443	9,781,051
Returns with majority stockholder, total	274	1,575,898	631,809	11,600,379	13,371,954	182	13,048,936	9,780,637
Corporate stockholders, total	217	1,565,528	629,237	11,541,777	13,310,122	156	13,017,683	9,758,015
Assets zero or not available	33	32,371	10,962	173,411	189,485	25	132,221	90,822
\$1 under \$100,000	3	340	116	701	701	3	701	1,817
\$100,000 under \$1,000,000	34	12,389	3,333	39,914	42,119	11	24,071	20,746
\$1,000,000 under \$5,000,000	41	20,936	6,692	136,214	147,531	36	116,558	90,255
\$5,000,000 under \$10,000,000	14	6,115	4,155	41,845	41,571	14	41,571	39,870
\$10,000,000 under \$50,000,000	35	20,178	10,328	136,794	123,536	24	102,077	88,615
\$50,000,000 under \$100,000,000	14	20,261	8,685	138,782	143,436	9	104,323	106,716
\$100,000,000 under \$250,000,000	8	13,433	8,480	122,573	120,328	5	113,038	73,668
\$250,000,000 or more	35	1,439,505	576,486	10,751,543	12,501,416	29	12,383,124	9,245,506
Noncorporate stockholders	57	10,370	2,573	58,602	61,832	26	31,253	22,621
Type of stockholder not known	—	—	—	—	—	—	—	—
Returns with no majority stockholder	4	398	333	2,126	2,126	**	507	414
Professional, scientific and controlling instruments; photographic and optical goods; watches and clocks								
All returns	206	551,625	225,055	1,870,163	1,964,236	150	1,873,856	1,392,531
Returns with majority stockholder, total	200	548,736	223,818	1,819,608	1,913,690	146	1,823,127	1,382,674
Corporate stockholders, total	185	532,019	219,284	1,757,541	1,841,490	139	1,755,298	1,336,240
Assets zero or not available	16	4,821	4,390	49,106	49,102	9	16,708	9,971
\$1 under \$100,000	3	57	8	43	33	3	33	48
\$100,000 under \$1,000,000	32	2,871	970	12,444	12,390	24	11,294	8,759
\$1,000,000 under \$5,000,000	54	25,162	7,450	57,852	52,896	34	44,084	27,485
\$5,000,000 under \$10,000,000	19	12,547	5,580	45,896	47,040	16	38,329	29,403
\$10,000,000 under \$50,000,000	30	22,890	16,891	161,872	179,905	27	159,011	118,575
\$50,000,000 under \$100,000,000	8	10,965	4,163	65,243	64,577	8	64,577	48,160
\$100,000,000 under \$250,000,000	14	55,443	22,537	273,092	284,643	**18	**1,421,261	**1,093,840
\$250,000,000 or more	9	397,262	157,295	1,091,992	1,150,904	**	**	**
Noncorporate stockholders	12	1,103	514	7,325	7,298	**7	**67,829	**46,435
Type of stockholder not known	3	15,613	4,020	54,743	64,903	**	**	**
Returns with no majority stockholder	6	2,890	1,238	50,555	50,546	**	50,529	9,857

*Identifies (a) size classes for which data were deleted because of the number of sample returns on which they were based and (b) combined frequencies or amounts that include the data thus deleted from another size class.
NOTE: See text for "Explanation of Terms" and "Description of the Sample and Limitations of the Data."

ALL ACTIVE FULL YEAR DISC RETURNS

Table 39.—Assets, Receipts, Income, and Gross Receipts of the DISC and Related Persons for Current and First-Preceding Year, by Selected Major Product or Service and Size of DISC Income Subject to Deferral Computation

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Selected major product or service and size of DISC income subject to deferral of computation	Number of returns	Total assets	Tax deferred income and income taxable to stockholders	Gross receipts of the DISC from all sources	Gross receipts of the DISC and related U.S. persons derived outside the U.S.			
					Total amount	Returns with 1st-preceding year receipts		
						Number of returns	Current year receipts	1st-preceding year receipts
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
All Products and Services								
Total	4,824	9,174,189	4,645,151	64,672,943	69,259,265	2,920	62,489,599	49,156,153
DISC income zero	410	64,115	5,620	426,620	455,428	89	384,803	319,244
\$1 under \$100,000	2,225	328,350	81,519	1,952,593	2,036,646	1,220	1,292,746	1,357,530
\$100,000 under \$200,000	630	221,313	88,778	1,456,906	1,556,643	407	1,128,720	973,230
\$200,000 under \$1,000,000	1,025	1,019,830	465,204	6,428,782	7,007,841	752	5,582,460	4,558,096
\$1,000,000 under \$5,000,000	368	1,778,393	835,280	11,782,249	13,014,902	309	10,253,800	7,368,042
\$5,000,000 under \$10,000,000	84	1,176,899	578,961	11,260,982	11,602,586	69	10,968,608	7,447,454
\$10,000,000 under \$20,000,000	46	1,026,759	660,544	6,751,494	6,403,593	41	5,911,648	5,228,702
\$20,000,000 or more	36	3,558,529	1,929,245	24,613,316	27,181,626	33	26,966,815	21,903,856
Nonmanufactured Products and Services								
Total								
Total	544	1,266,420	628,019	18,454,668	19,003,206	189	16,011,588	14,853,428
DISC income zero	180	19,451	560	105,728	104,354	12	104,061	73,421
\$1 under \$100,000	185	38,643	6,134	428,766	423,744	76	174,379	176,168
\$100,000 under \$200,000	59	20,609	8,619	204,590	204,739	26	166,550	141,066
\$200,000 under \$1,000,000	50	44,433	20,689	577,139	607,648	27	396,788	526,658
\$1,000,000 under \$5,000,000	46	409,952	124,895	3,497,672	3,821,681	29	1,868,413	1,466,174
\$5,000,000 under \$10,000,000	11	129,937	71,435	3,094,597	2,967,202	**19	**13,301,397	**12,469,941
\$10,000,000 under \$20,000,000	6	120,787	76,601	1,527,388	1,391,315	**	**	**
\$20,000,000 or more	7	482,609	319,087	9,018,788	9,482,523	**	**	**
Agricultural products and services								
Total								
Total	192	792,099	358,133	15,801,419	15,889,091	104	13,484,455	13,256,923
DISC income zero	21	4,718	6	104,075	103,348	8	103,184	72,546
\$1 under \$100,000	79	20,909	2,565	365,003	359,352	46	154,142	155,950
\$100,000 under \$200,000	25	10,652	4,018	152,383	152,055	9	121,991	86,608
\$200,000 under \$1,000,000	33	28,196	13,470	477,772	485,038	22	344,273	490,895
\$1,000,000 under \$5,000,000	24	237,609	61,193	2,696,988	2,702,203	11	884,794	673,843
\$5,000,000 under \$10,000,000	4	72,703	28,390	2,530,218	2,389,649	4	2,389,649	1,677,879
\$10,000,000 under \$20,000,000	**6	**417,312	**248,492	**9,474,979	**9,697,447	**4	**9,486,422	**10,099,202
\$20,000,000 or more	**	**	**	**	**	**	**	**
Manufactured Products								
Total								
Total	4,280	7,907,770	4,017,131	46,218,275	50,256,059	2,731	46,478,011	34,302,726
DISC income zero	230	44,665	5,060	320,892	351,074	77	280,741	245,823
\$1 under \$100,000	2,040	289,707	75,385	1,523,828	1,612,903	1,144	1,118,367	1,181,362
\$100,000 under \$200,000	571	200,704	80,159	1,252,316	1,351,905	381	962,170	832,163
\$200,000 under \$1,000,000	975	975,397	444,514	5,851,643	6,400,193	725	5,185,671	4,031,438
\$1,000,000 under \$5,000,000	322	1,368,441	710,385	8,284,577	9,193,222	280	8,385,387	5,901,867
\$5,000,000 under \$10,000,000	73	1,046,962	507,526	8,166,385	8,635,384	60	8,224,725	5,547,632
\$10,000,000 under \$20,000,000	40	905,972	583,944	5,224,106	5,012,277	**64	**22,320,950	**16,562,440
\$20,000,000 or more	29	3,075,921	1,610,157	15,594,528	17,699,103	**	**	**

Footnotes at end of table.

ALL ACTIVE FULL YEAR DISC RETURNS

Table 39.—Assets, Receipts, Income, and Gross Receipts of the DISC and Related Persons for Current and First-Preceding Year, by Selected Major Product or Service and Size of DISC Income Subject to Deferral Computation—Continued

(All figures are estimates based on samples—money amounts are in thousands of dollars)

Selected major product or service and size of DISC income subject to deferral of computation	Number of returns	Total assets	Tax deferred income and income taxable to stockholders	Gross receipts of the DISC from all sources	Gross receipts of the DISC and related U.S. persons derived outside the U.S.			
					Total amount	Returns with 1st-preceding year receipts		
						Number of returns	Current year receipts	1st-preceding year receipts
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Manufactured Products—Continued								
Food and kindred products								
Total	198	232,179	107,824	2,390,711	2,021,831	137	1,677,179	1,277,328
DISC income zero	14	3,970	—	37,959	37,952	9	22,205	31,465
\$1 under \$100,000	73	18,834	3,083	120,321	108,404	**64	**135,403	**108,067
\$100,000 under \$200,000	22	8,488	3,108	60,585	60,345	**		
\$200,000 under \$1,000,000	62	60,725	29,396	639,704	604,477	40	401,276	329,748
\$1,000,000 under \$5,000,000	24	81,377	45,000	804,000	988,869	21	896,513	515,978
\$5,000,000 under \$10,000,000	**3	**58,786	**27,237	**728,142	**221,782	**3	**221,782	**292,071
\$10,000,000 under \$20,000,000	**	**	**	**	**	**	**	**
\$20,000,000 or more	—	—	—	—	—	—	—	—
Textile mill products								
Total	166	106,469	44,410	780,122	727,719	92	630,237	448,589
DISC income zero	12	336	—	34,750	34,659	3	33,063	7,408
\$1 under \$100,000	99	15,069	3,055	79,474	81,810	48	30,738	43,012
\$100,000 under \$200,000	21	4,301	2,667	30,931	30,879	16	22,841	19,632
\$200,000 under \$1,000,000	25	15,150	8,989	178,712	181,929	16	145,154	98,506
\$1,000,000 under \$5,000,000	**9	**71,613	**29,699	**456,254	**398,441	**9	**398,441	**280,031
\$5,000,000 under \$10,000,000	**	**	**	**	**	**	**	**
\$10,000,000 under \$20,000,000	—	—	—	—	—	—	—	—
\$20,000,000 or more	—	—	—	—	—	—	—	—
Lumber and wood products, except furniture								
Total	174	124,360	78,221	1,298,499	1,293,610	89	1,179,227	1,148,431
DISC income zero	15	4,821	—	17,978	44,522	**44	**157,952	**227,967
\$1 under \$100,000	86	16,378	3,192	143,733	132,707	**		
\$100,000 under \$200,000	33	15,094	4,931	111,662	110,095	22	76,213	82,391
\$200,000 under \$1,000,000	34	42,347	19,317	213,859	181,360	17	120,136	130,522
\$1,000,000 under \$5,000,000	**6	**45,721	**50,782	**811,246	**824,926	**6	**824,926	**707,551
\$5,000,000 under \$10,000,000	**	**	**	**	**	**	**	**
\$10,000,000 under \$20,000,000	**	**	**	**	**	**	**	**
\$20,000,000 or more	**	**	**	**	**	**	**	**
Paper and allied products								
Total	91	234,266	170,034	1,409,117	1,554,134	63	1,335,452	776,930
DISC income zero	5	4,134	—	3,738	9,272	**24	**32,348	**26,237
\$1 under \$100,000	35	4,163	1,369	43,353	42,882	**		
\$100,000 under \$200,000	13	20,534	1,742	43,339	55,784	**26	**177,017	**102,958
\$200,000 under \$1,000,000	19	14,570	10,937	154,269	153,059	**		
\$1,000,000 under \$5,000,000	10	49,584	21,189	254,065	377,043	7	326,587	193,948
\$5,000,000 under \$10,000,000	9	141,280	134,797	910,352	916,094	6	799,499	453,787
\$10,000,000 under \$20,000,000	**	**	**	**	**	**	**	**
\$20,000,000 or more	**	**	**	**	**	**	**	**

Footnotes at end of table.

ALL ACTIVE FULL YEAR DISC RETURNS

Table 39.—Assets, Receipts, Income, and Gross Receipts of the DISC and Related Persons for Current and First-Preceding Year, by Selected Major Product or Service and Size of DISC Income Subject to Deferral Computation—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Selected major product or service and size of DISC income subject to deferral of computation	Number of returns	Total assets	Tax deferred income and income taxable to stockholders	Gross receipts of the DISC from all sources	Gross receipts of the DISC and related U.S. persons derived outside the U.S.			
					Total amount	Returns with 1st-preceding year receipts		
						Number of returns	Current year receipts	1st-preceding year receipts
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Manufactured Products—Continued								
Printing, publishing, and allied products								
Total	100	86,840	31,700	213,118	427,791	65	360,553	302,774
DISC income zero	11	53	—	12,170	12,077	5	93	371
\$1 under \$100,000	56	7,943	2,104	40,868	38,394	35	23,087	30,319
\$100,000 under \$200,000	11	3,909	1,419	11,484	11,462	**19	**69,238	**65,114
\$200,000 under \$1,000,000	13	14,721	4,953	71,526	81,351	**	**	**
\$1,000,000 under \$5,000,000	9	60,215	23,225	77,070	284,507	6	268,136	206,970
\$5,000,000 under \$10,000,000	—	—	—	—	—	—	—	—
\$10,000,000 under \$20,000,000	—	—	—	—	—	—	—	—
\$20,000,000 or more	—	—	—	—	—	—	—	—
Chemicals and allied products								
Total	420	1,812,360	1,061,722	6,511,530	7,121,988	266	6,701,423	4,777,394
DISC income zero	3	15	—	271	271	—	—	—
\$1 under \$100,000	164	20,935	6,129	67,953	72,951	68	41,808	31,503
\$100,000 under \$200,000	61	19,715	8,696	110,233	123,750	42	97,094	68,818
\$200,000 under \$1,000,000	101	86,796	44,861	506,937	620,638	78	517,715	535,044
\$1,000,000 under \$5,000,000	56	207,552	140,252	1,082,426	1,264,677	47	1,162,921	850,950
\$5,000,000 under \$10,000,000	13	131,213	88,573	752,131	760,533	10	740,698	423,586
\$10,000,000 under \$20,000,000	13	282,250	198,556	1,318,572	1,345,698	**21	**4,141,186	**2,867,694
\$20,000,000 or more	9	1,063,884	574,656	2,673,007	2,933,470	**	**	**
Primary metal products								
Total	163	252,359	186,676	1,947,176	2,004,762	107	1,725,109	1,188,183
DISC income zero	3	28	—	8	8	—	—	—
\$1 under \$100,000	48	6,280	2,334	37,336	61,653	31	55,703	47,622
\$100,000 under \$200,000	36	12,925	4,957	123,636	127,545	21	93,364	145,942
\$200,000 under \$1,000,000	39	35,119	17,742	250,247	272,113	24	204,581	106,519
\$1,000,000 under \$5,000,000	28	92,573	64,963	892,499	901,643	23	749,682	474,837
\$5,000,000 under \$10,000,000	6	49,040	46,875	301,998	301,774	**8	**621,779	**413,264
\$10,000,000 under \$20,000,000	**3	**56,395	**49,804	**341,450	**340,025	**	**	**
\$20,000,000 or more	**	**	**	**	**	**	**	**
Fabricated metal products, except ordnance, machinery, and transportation equipment								
Total	381	234,529	121,376	1,406,518	1,412,512	249	1,156,849	814,427
DISC income zero	13	459	—	3,348	3,278	6	3,210	303
\$1 under \$100,000	198	26,196	7,249	146,430	150,612	119	114,995	105,406
\$100,000 under \$200,000	60	17,919	8,577	97,765	103,669	46	78,532	49,995
\$200,000 under \$1,000,000	82	74,552	36,614	487,300	460,735	53	329,970	241,997
\$1,000,000 under \$5,000,000	25	86,380	47,585	514,597	539,855	**25	**630,142	**416,726
\$5,000,000 under \$10,000,000	3	29,024	21,351	157,078	154,364	**	**	**
\$10,000,000 under \$20,000,000	—	—	—	—	—	—	—	—
\$20,000,000 or more	—	—	—	—	—	—	—	—

Footnotes at end of table.

ALL ACTIVE FULL YEAR DISC RETURNS

Table 39.—Assets, Receipts, Income, and Gross Receipts of the DISC and Related Persons for Current and First-Preceding Year, by Selected Major Product or Service and Size of DISC Income Subject to Deferral Computation—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Selected major product or service and size of DISC income subject to deferral of computation	Number of returns	Total assets	Tax deferred income and income taxable to stockholders	Gross receipts of the DISC from all sources	Gross receipts of the DISC and related U.S. persons derived outside the U.S.			
					Total amount	Returns with 1st-preceding year receipts		
						Number of returns	Current year receipts	1st-preceding year receipts
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Manufactured Products—Continued								
Machinery, except electrical								
Total	826	1,357,115	738,450	9,586,583	10,430,642	541	9,837,257	7,241,531
DISC income zero	28	8,171	—	29,309	29,248	13	25,663	7,863
\$1 under \$100,000	415	44,734	15,322	252,290	253,537	223	157,666	131,288
\$100,000 under \$200,000	118	35,349	16,795	245,808	239,815	83	172,770	121,424
\$200,000 under \$1,000,000	184	181,254	83,182	1,139,739	1,358,447	148	1,203,918	902,952
\$1,000,000 under \$5,000,000	50	234,640	112,744	1,577,734	1,604,963	46	1,489,020	1,117,326
\$5,000,000 under \$10,000,000	15	193,299	104,803	1,391,632	1,658,443	**28	**6,788,220	**4,960,678
\$10,000,000 under \$20,000,000	11	252,278	170,092	1,457,879	1,484,187	**	**	**
\$20,000,000 or more	5	407,390	235,512	3,492,192	3,802,001	**	**	**
Electrical machinery, equipment and supplies								
Total	638	795,773	342,257	4,025,265	4,435,847	404	3,929,376	2,977,465
DISC income zero	58	16,731	5,054	140,729	139,958	19	133,621	122,561
\$1 under \$100,000	301	43,817	10,263	190,866	198,800	187	149,068	262,756
\$100,000 under \$200,000	74	20,921	9,864	122,173	123,286	32	59,854	49,758
\$200,000 under \$1,000,000	151	190,723	65,985	697,939	916,861	119	790,898	604,140
\$1,000,000 under \$5,000,000	41	161,809	82,387	937,252	972,760	36	920,199	601,142
\$5,000,000 under \$10,000,000	**13	**361,773	**168,704	**1,936,306	**2,084,181	**11	**1,875,737	**1,337,106
\$10,000,000 under \$20,000,000	**	**	**	**	**	**	**	**
\$20,000,000 or more	**	**	**	**	**	**	**	**
Transportation equipment								
Total	278	1,576,296	632,142	11,602,505	13,374,080	184	13,049,443	9,781,051
DISC income zero	12	835	2	3,236	3,119	—	—	—
\$1 under \$100,000	127	18,792	4,645	93,354	101,762	80	65,857	47,043
\$100,000 under \$200,000	28	6,681	3,823	65,381	92,812	11	62,995	44,818
\$200,000 under \$1,000,000	78	84,084	34,055	520,579	581,241	63	438,056	348,617
\$1,000,000 under \$5,000,000	17	80,590	38,206	563,726	551,639	14	491,243	372,948
\$5,000,000 under \$10,000,000	8	362,482	56,611	2,835,692	2,950,332	**9	**3,570,309	**2,569,285
\$10,000,000 under \$20,000,000	3	59,019	35,371	543,116	672,192	**	**	**
\$20,000,000 or more	7	963,814	459,428	6,977,420	8,420,983	7	8,420,983	6,398,339
Professional, scientific, and controlling instruments; photographic and optical goods; watches and clocks								
Total	206	551,625	225,055	1,870,163	1,964,236	150	1,873,656	1,392,531
DISC income zero	9	110	1	273	310	3	37	476
\$1 under \$100,000	93	11,432	3,947	54,733	62,291	58	50,766	38,979
\$100,000 under \$200,000	24	8,080	3,205	45,975	45,843	24	45,843	24,963
\$200,000 under \$1,000,000	64	61,795	31,575	355,267	370,178	51	332,734	234,312
\$1,000,000 under \$5,000,000	11	63,254	24,564	284,063	303,999	**14	**1,444,276	**1,093,802
\$5,000,000 under \$10,000,000	**5	**406,954	**161,763	**1,129,852	**1,181,616	**	**	**
\$10,000,000 under \$20,000,000	**	**	**	**	**	**	**	**
\$20,000,000 or more	**	**	**	**	**	**	**	**

**Identifies (a) size classes for which data were deleted because of the number of sample returns on which they were based and (b) combined frequencies or amounts that include the data thus deleted from another size class
NOTE: See text for "Explanation of Terms" and "Description of the Sample and Limitations of the Data."

ALL ACTIVE DISC RETURNS

Table 40.—Income and Gross Receipts of the DISC and Related Persons, by Manufactured and Nonmanufactured Product, and by Country of Destination

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Geographic area and country of destination	All products and services				Nonmanufactured products and services				Manufactured products			
	Number of returns	Tax deferred income and income taxable to stockholders	Gross receipts of the DISC from all sources	Gross receipts of the DISC and related U.S. persons derived outside the U.S.	Number of returns	Tax deferred income and income taxable to stockholders	Gross receipts of the DISC from all sources	Gross receipts of the DISC and related U.S. persons derived outside the U.S.	Number of returns	Tax deferred income and income taxable to stockholders	Gross receipts of the DISC from all sources	Gross receipts of the DISC and related U.S. persons derived outside the U.S.
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
All geographic areas	5,498	4,783,354	66,276,664	71,253,136	617	647,983	18,777,107	19,523,285	4,881	4,135,371	47,499,558	51,729,851
Canada	3,611	4,131,704	9,581,563	11,102,260	165	469,787	230,627	337,231	3,446	3,661,917	9,350,937	10,765,028
Latin America, total	3,551	4,370,613	7,597,706	8,601,655	210	523,428	1,374,526	1,493,435	3,341	3,847,185	6,223,180	7,108,220
Argentina	1,203	3,157,156	357,912	429,833	54	215,939	32,927	36,888	1,149	2,941,216	324,985	392,946
Brazil	2,013	3,826,526	1,763,742	2,026,669	94	397,213	177,124	203,381	1,919	3,429,313	1,586,618	1,823,288
Chile	1,048	2,992,646	300,877	344,470	34	284,777	102,209	118,514	1,014	2,707,869	198,668	225,956
Colombia	1,307	3,263,669	334,839	389,200	57	311,114	61,117	65,431	1,250	2,952,555	273,722	323,770
Jamaica	1,013	2,620,774	131,222	168,601	32	275,661	17,628	30,219	981	2,345,112	113,594	138,382
Mexico	2,456	3,797,991	2,078,444	2,273,794	100	384,665	488,534	496,375	2,356	3,413,325	1,589,910	1,777,419
Panama, excluding Canal Zone	1,263	2,953,057	164,676	187,187	58	254,446	13,147	13,970	1,205	2,698,610	151,529	173,217
Peru	1,256	3,295,245	366,205	400,358	47	324,294	120,832	129,852	1,209	2,970,951	245,373	270,468
Venezuela	2,087	3,637,241	1,130,951	1,222,486	83	374,476	253,925	264,638	2,004	3,262,765	877,026	957,848
All other Latin America	2,338	3,687,916	968,837	1,159,094	135	386,985	107,083	134,167	2,203	3,300,931	861,754	1,024,927
Other Western Hemisphere, total	1,513	3,025,798	211,275	260,070	54	203,218	24,279	19,492	1,459	2,822,579	186,996	240,578
The Bahamas	656	2,103,673	40,263	47,445	5	51,742	2,058	3,964	647	2,051,931	38,206	43,481
Bermuda	594	1,972,378	14,809	19,475	15	126,908	127	1,095	579	1,845,470	14,681	18,700
All other Western Hemisphere	1,238	2,780,327	156,203	192,831	44	164,599	22,094	14,434	1,194	2,615,728	134,109	178,397
Europe, total	4,115	4,475,765	19,197,475	21,826,773	284	590,740	5,231,204	5,756,026	3,831	3,885,025	13,966,271	16,070,747
Belgium	1,944	3,471,913	1,074,549	1,168,362	97	443,009	113,137	128,334	1,847	3,028,903	961,412	1,040,028
Denmark	1,349	3,097,440	316,698	395,582	63	270,520	79,152	79,427	1,286	2,826,920	237,546	316,155
France (includes Andorra)	2,453	3,872,570	1,795,137	2,084,658	124	464,930	243,537	263,260	2,329	3,407,640	1,551,601	1,821,397
Greece	1,166	3,049,823	329,396	357,524	49	293,713	106,598	110,949	1,117	2,756,109	222,799	246,575
Italy (includes San Marino)	2,289	3,950,859	1,721,224	1,984,807	142	521,329	520,315	647,336	2,147	3,429,529	1,200,909	1,337,472
Luxembourg	219	1,140,465	18,719	35,159	8	22,025	559	566	211	1,118,440	18,159	34,593
Netherlands	2,243	3,804,770	2,338,699	2,579,861	146	543,676	1,208,850	1,277,552	2,097	3,261,093	1,129,849	1,302,309
Norway	1,351	2,878,305	333,878	367,214	64	276,392	77,279	94,132	1,287	2,601,914	256,598	273,082
Spain	1,883	3,632,071	1,278,695	1,425,538	115	369,753	404,120	464,928	1,768	3,262,317	874,576	960,610
Sweden	1,825	3,174,733	482,038	530,817	82	200,357	42,672	44,433	1,743	2,974,376	439,366	486,384
Switzerland	1,718	3,116,450	714,180	813,386	68	124,754	54,008	56,554	1,650	2,991,696	660,172	756,832
Turkey	879	2,869,346	398,426	429,434	31	229,346	96,276	105,716	848	2,639,999	302,150	323,718
United Kingdom	2,995	4,058,591	2,613,151	3,028,467	156	464,716	221,380	265,800	2,839	3,593,875	2,391,771	2,762,667
West Germany	2,614	3,969,999	2,960,783	3,485,432	171	470,041	703,554	743,916	2,443	3,499,958	2,257,228	2,741,516
All other Western Europe	2,054	3,632,938	1,148,569	1,296,331	97	406,904	486,132	528,339	1,957	3,226,034	662,436	767,992
Poland	406	2,164,466	243,251	275,286	34	319,745	140,087	155,340	372	1,844,721	103,164	119,946
Union of Soviet Socialist Republic	351	2,027,397	640,781	714,700	23	253,775	317,307	362,294	328	1,773,622	323,474	352,406
Yugoslavia	574	2,556,050	166,047	180,316	20	235,235	54,761	54,932	554	2,320,815	111,285	125,384
All other Eastern Europe	425	2,345,120	492,430	501,341	37	300,082	323,110	333,847	388	2,045,038	169,320	167,494
Europe not allocable	153	223,202	130,827	172,558	11	6,914	38,370	38,370	142	216,289	92,457	134,188
Africa, total	2,666	3,833,972	2,507,421	2,749,116	119	382,117	578,751	663,573	2,547	3,451,855	1,928,670	2,085,543
Egypt	449	2,368,730	341,607	362,316	31	251,969	212,606	230,480	418	2,116,761	129,001	131,836
Nigeria	679	2,482,094	176,992	188,890	31	173,338	39,812	45,224	648	2,308,756	137,181	143,665
Rhodesia	90	761,992	1,339	1,470	—	—	—	—	90	761,992	1,339	1,470
South Africa, Republic of (includes South-West Africa)	1,854	3,281,934	726,279	798,705	51	157,953	21,406	24,502	1,803	3,123,981	704,872	774,203
All other Africa	1,753	3,415,298	1,261,205	1,397,736	79	349,517	304,927	363,367	1,674	3,065,781	956,277	1,034,368
Asia, total	4,011	4,455,464	15,265,474	17,181,967	283	585,980	5,261,159	5,908,572	3,728	3,869,484	10,004,315	11,273,394
Iran	1,338	3,241,116	1,480,749	1,546,920	56	283,137	315,740	333,315	1,282	2,957,979	1,165,009	1,213,604
Israel	1,830	3,248,761	596,316	634,089	59	290,861	161,933	162,375	1,771	2,957,899	434,383	471,714
Kuwait	645	2,195,243	133,082	143,821	11	128,510	9,820	9,863	634	2,066,733	123,262	133,958
Saudi Arabia	929	2,621,949	609,127	718,098	31	148,688	37,563	53,449	898	2,473,261	571,565	664,648
All other Middle East	1,459	3,104,049	639,981	803,118	56	302,295	106,665	111,241	1,403	2,801,755	533,316	691,878
China, Peoples Republic of	87	699,877	234,832	248,281	7	79,254	146,214	158,623	80	620,623	88,618	89,658
China, Republic of (Taiwan)	1,581	3,299,792	1,106,491	1,181,270	81	377,655	555,584	574,578	1,500	2,922,137	550,907	606,692
Hong Kong	1,307	2,926,062	328,550	360,447	61	269,960	64,516	67,121	1,246	2,656,102	264,033	293,327
India	1,138	3,080,800	605,431	627,024	34	345,161	344,503	358,438	1,104	2,735,639	260,928	288,585
Indonesia	896	2,865,397	341,333	391,636	45	251,639	82,938	102,617	851	2,613,757	258,396	289,019
Japan	2,948	4,071,186	6,728,836	7,668,004	205	567,294	2,780,685	3,170,598	2,743	3,503,892	3,948,150	4,497,406
Malaysia	924	2,606,263	190,641	208,884	38	145,225	5,633	5,724	886	2,461,037	185,009	203,160
Pakistan	762	2,735,050	144,439	224,914	35	254,762	40,642	53,310	727	2,480,288	103,797	117,604
Philippines	1,524	3,141,688	390,615	443,233	75	307,577	66,786	67,354	1,449	2,834,111	323,829	375,880
Singapore	1,236	2,893,857	311,931	334,627	41	107,156	8,801	8,932	1,195	2,786,701	303,131	325,695
South Korea, Republic of	1,003	3,078,964	862,665	955,082	65	367,083	412,364	454,980	938	2,711,881	450,300	500,102
South Vietnam	549	2,326,139	120,858	147,825	25	151,451	4,297	17,022	524	2,174,688	116,561	130,803
Thailand	1,169	2,916,453	186,954	201,721	47	228,947	30,276	31,932	1,122	2,687,507	156,678	169,790
All other Asia	790	2,559,500	252,643	342,972	45	266,722	86,200	167,101	745	2,292,779	166,443	175,871
Oceania, total	2,801	3,809,096	1,675,916	1,901,485	113	339,604	54,587	83,563	2,688	3,469,492	1,621,330	1,817,923
Australia	2,567	3,705,444	1,396,252	1,559,854	81	310,773	41,507	70,001	2,466	3,394,670	1,354,745	1,489,553
All other Oceania	1,750	3,107,518	279,664	341,632	79	115,627	13,080	13,562	1,671	2,991,891	266,584	328,069
United States, Puerto Rico, and U.S. Possessions	1,627	2,921,827	2,328,201	1,572	123	395,904	804,118	967	1,504	2,525,923	1,524,083	605
Country not stated or not allocable	2,137	3,454,228	7,911,633	7,628,238	181	477,727	5,217,856	5,260,425	1,956	2,976,502	2,693,776	2,367,813

Section 5

Explanation of Terms

The following explanations include definitions and limitations of classifications used, and adjustments made in preparing the statistics. These explanations are designed to aid the user in interpreting the content of this report and should not be construed as interpretations of the Internal Revenue Code, or related regulations, procedures, or policies. Code sections cited were those in effect during the period 1972-74 unless otherwise indicated. Whenever a year is cited, it refers to the calendar year unless otherwise stated.

Accounting Periods

These are discussed under "Time Period Covered" in Section 1.

Accounts Payable

Relatively short-term liabilities that arose from the conduct of trade or business, which were not secured by notes of indebtedness, were generally included under this heading. Nontrade payables, on the other hand, were generally includable in the estimates for "Other Current Liabilities."

Active DISC Returns

Active returns were the basis for all financial statistics in this report. They comprised the vast majority of the returns filed, and were defined for the statistics as returns of DISC's reporting any income or deduction items.

DISC's in existence during any portion of the taxable year were required to file a return even though they may have been inactive (defined for this report as returns showing no item of income or deduction). Financial data from these returns were excluded from the statistics. For Income Years 1973 and 1974, there were 287 and 325 inactive DISC returns, respectively. A count of inactive returns was not available for 1972. Inactive returns are excluded from all returns counts shown in the tables.

Accumulated DISC Income

This balance sheet account included that portion of the DISC's earnings and profits derived during taxable years for which the corporation qualified as a DISC and which was deferred from taxation. Accumulated DISC income for the current income year was equal to;

(1) the amount in the account at the close of the preceding taxable year, increased by
(2) the earnings of profits of the DISC for the current year reduced by "amounts deemed distributed" under Code section 995 other than the amount deemed distributed from foreign investment attributable to producer's loans and amounts deemed distributed relating to deemed distributions upon disqualification, reduced by

(a) any "amounts deemed distributed" under Code section 995, upon disqualification of the DISC,

(b) any amount deemed distributed from foreign investment attributable to "Producer's Loans," described under a separate heading,

(c) any adjustment as a result of a redemption of DISC stock under Code section 995,

(d) any "deficiency distributions" made to meet the DISC's qualification requirements under Code section 992, subject to the ordering rules for distributions, discussed under the heading "Amounts Actually Distributed and Amounts Deemed Distributed," and

(e) any other "amounts actually distributed" out of accumulated DISC income subject to the ordering rules for distributions.

The accumulated DISC income account could never be reduced below zero. Also, prior to any actual distribution out of this account under (2)(d) and (2)(e) above, accumulated DISC income was reduced (but not below zero) by any deficit in earnings and profits for the current taxable year according to the ordering rules for losses under Code section 996.

The amounts shown in the statistics for this account were used as reported by DISC's on their returns as originally filed. See also "Amounts Actually Distributed and Amounts Deemed Distributed," described under a separate heading.

Adjustments to Receipts

See "Total Receipts."

Advertising

Advertising expenses were allowable as a deduction under Code section 162, if they were ordinary and necessary and bore a reasonable relation to the trade or business of the DISC. These expenses were considered "Export Promotion Expenses" under Code section 994, described under a separate heading, if they were incurred to advance the distribution or sale of "Export Property," also described under a separate heading. The amount shown in the statistics includes advertising identified as a cost of sales or operations, as well as advertising separately identified as a business deduction.

The types of expenditures covered by the advertising deduction may have varied somewhat from DISC to DISC. For this reason, a more definitive explanation of the advertising deduction statistics is not possible.

Amortization

Amortization was a deduction for recovery of certain expenditures over a certain period of time in a manner similar to straight line depreciation. Typically, the period of time over which the expenditure was written off was much shorter than if depreciation had been used; often, depending on the specific provision of the law, the period of time was only 60 months. The various types of amortization specifically mentioned in the Code could include, in the case of DISC's;

(1) lessee's improvements to leased property (section 178),

(2) on-the-job training facilities (section 188),

(3) organizational expenditures of DISC's (section 248),

(4) railroad rolling stock (section 184), and

(5) research and experimental expenditures (section 174).

Of these, the most common types claimed by DISC's were organization expenditures and lessee's improvements to leased property although the latter was often reported as depreciation. These expenses were considered "Export Promotion Expenses" under Code section 994, described under a separate heading.

The amounts shown in the statistics include any identifiable amortization reported as part of cost of sales and operations.

Amortization was not tabulated separately in the statistics for 1972. For 1972, it was included, instead, in the statistics for "Other Expenses: Other." However, a few DISC's may have included some amortization as "Other Export Promotion Expenses" for use in allocating income between the DISC and its "related supplier" through special intercompany pricing rules provided for under Code section 994. See "Intercompany Pricing Method," described under a separate heading.

Amounts Actually Distributed and Amounts Deemed Distributed

Generally, stockholder's of a DISC or former DISC were subject to taxation on the earnings and profits of the DISC. Amounts distributed to stockholder's by DISC's were taxed as dividends when: (1) "deemed distributed," (2) "actually distributed" out of "accumulated DISC income" and "other earnings and profits;" or when (3) gain was realized by a stockholder on transactions under Code section 995, such as on the sale of DISC stock to the extent of the stockholder's share of the "accumulated DISC income." Gain in excess of the stockholder's share of the "accumulated DISC income" was normally taxed as a capital gain to the stockholder. Most nontaxable distributions to the DISC's stockholders were "actually" distributed out of "previously taxed income." "Accumulated DISC Income," "Other Earnings and Profits," and "Previously Taxed Income" are all described under separate headings.

A. Amounts Deemed Distributed

Amounts deemed distributed under Code section 995, other than those relating to amounts deemed distributed when a DISC was disqualified, were equal to the stockholder's pro-rata share of the sum (subject to limitation discussed below) of the following items:

(1) the gross interest derived from "producer's loans." This interest was fully taxable in order to prevent the DISC's stockholders from obtaining an unintended tax benefit from "producer's loans."

(See "Producer's Loans" described under a separate heading.)

(2) the gain recognized by the DISC on sales or exchanges of assets which were "nonqualified assets," but only to the extent that the assets had been previously transferred to the DISC in a tax-free transaction. This rule prevented the transferring of "non-qualified assets" to a DISC in order to obtain tax deferral treatment on the gain arising from a resale of the transferred assets.

(3) the gain, other than that described in (2) above, recognized on the sale or exchange of depreciable assets (other than "export property") regardless of whether it was a "qualified asset," but only to the extent that the assets had been previously transferred to the DISC in a tax-free transaction. This distribution was equal to the gain realized by the DISC to the extent ordinary income would have been realized if the assets had been sold by the "person" that transferred them to the DISC at the time of the transfer. The principal reason for this rule was to prevent tax deferral treatment by the DISC on the gain.

(4) one-half of "DISC Income Subject to Deferral Computation," described under separate heading. (This amount was computed by subtracting the amounts under (1), (2), and (3) above from the combined total for "tax deferred income and income taxable to stockholders.")

(5) foreign investment attributable to "producer's loans." This amount was considered to be fully taxable to DISC stockholders in order to prevent the reinvesting of proceeds from "producer's loans" abroad. See "Producer's Loans," described under a separate heading.

The sum of the amounts deemed distributed in (1) through (4) above was limited to the DISC's earnings and profits for the current taxable year. However, the amount deemed distributed from foreign investment attributable to "producer's loans" under (5) above was not limited to the DISC's current earnings and profits for the taxable year, but instead was limited to the lower of either the "accumulated DISC income" or the DISC's accumulated earnings and profits for the current and all preceding years. Thus, the amount deemed distributed from foreign investment attributable to "producer's loans" was added to amounts deemed distributed after the computation of "DISC Income Subject to Deferral Computation."

Amounts deemed distributed also included those distributions considered received by stockholders when a DISC revoked its election or failed to satisfy the qualifica-

tions to be treated as a DISC for a given year. In this case, under Code section 995, the stockholders were regarded as having received a distribution of all "accumulated DISC income" in equal installments on the last day of each of 10 taxable years of the DISC following the year of revocation or disqualification. However, if the DISC was not qualified for 10 consecutive years to start with, the installment period was the shorter period of qualification. These amounts deemed distributed upon revocation or disqualification were required to be included in the income of the stockholders even if the corporation subsequently requalified as a DISC.

B. Amounts Actually Distributed

Amounts actually distributed included: (1) all "deficiency distributions" made under Code section 992 for DISC's that showed reasonable cause for failure to meet either or both of the "gross receipts" and "gross assets" tests described under "The Domestic International Sales Corporation Provisions" in Section 1, and (2) any other actual distributions made by the DISC from its earnings and profits accounts (described below).

For "deficiency distributions" under Code section 992, reasonable cause for failure to meet the qualification requirements was presumed if the distribution was made within 8-1/2 months after the close of the taxable year and at least 70 percent of the DISC's receipts and assets were qualifying receipts and assets. Blocked foreign currency and reasonable uncertainty by the DISC as to what constituted a qualified export receipt or qualified asset were additional factors that could also have resulted in an inadvertent failure by the DISC to meet its qualification requirements. The amount to be actually distributed by the DISC was the taxable income attributable to nonqualified receipts if the "gross receipts" test was not satisfied, or the fair market value of all its "nonqualified assets" if the "gross assets" test was not satisfied.

The earnings and profits accounts of a DISC consisted of the following three types of income: (1) "Accumulated DISC Income," (2) "Previously Taxed Income," and, (3) "Other Earnings and Profits." Each of these accounts are described under separate headings.

All amounts actually distributed out of "accumulated DISC income" were taxable to the DISC's stockholders, while all "amounts actually distributed" out of "previously taxed income" were

considered as tax-free distributions to the DISC's stockholders.

Amounts actually distributed out of "other earnings and profits" were taxable to the DISC's stockholders. However, these distributions were eligible for the intercorporate dividends received deduction.

In rare instances, amounts actually distributed could also have included distributions out of the DISC's capital. These distributions were not taxable to the DISC's stockholders.

The data for amounts actually distributed shown in the tables were used as reported by DISC's on their returns as originally filed.

C. Ordering Rules for Distributions

There were special ordering rules established under Code section 996 to determine how the earnings and profits accounts would be increased or decreased from year to year when amounts were actually or deemed distributed by a DISC to its stockholders. For purposes of the ordering rules described below, amounts actually distributed during the income year were treated as being made subsequent to any amount deemed distributed made during the same year. Any "deficiency distribution" under Code section 992 (relating to distributions to meet the DISC's qualification requirements) were treated as being made before any other amount actually distributed during the same year.

In general, under Code section 996, any "amounts actually distributed" (other than the exceptions described below) were treated as made out of the earnings and profits accounts in the following order:

- (1) "previously taxed income" (to the extent of that income),
- (2) "accumulated DISC income" (to the extent of that income), and
- (3) "other earnings and profits."

However, there was an exception to the general ordering rule described above for "deficiency distributions" to meet the DISC's qualification requirements under Code section 992 and "amounts deemed distributed" from foreign investment attributable to "producer's loans." These distributions were treated as made out of the earnings and profits accounts in the following order:

- (1) "accumulated DISC income" (to the extent of that income),
- (2) "other earnings and profits" (to the extent of that income), and
- (3) "previously taxed income."

Another exception to the general ordering rule was the treatment as

"previously taxed income" by a subsequent stockholder of a DISC of "amounts actually distributed" out of "accumulated DISC income" (or "amounts deemed distributed" relating to amounts deemed distributed upon disqualification) to the extent that any gain realized on the previous disposition of the DISC's stock was taxed as ordinary income.

In the event a DISC or former DISC incurred a deficit in earnings and profits for any taxable year, the deficit reduced the earnings and profits accounts in the following order:

- (1) "other earnings and profits" (to the extent of that income),
- (2) "accumulated DISC income" (to the extent of that income) but subject to the exception stated below,
- (3) "previously taxed income" (to the extent of that income), and
- (4) to the extent that the amount of the deficit exceeded the sum of the amounts charged under (1), (2), and (3) above, to "other earnings and profits," thus, creating a deficit amount in this account.

A deficit in earnings and profits could not be applied to "accumulated DISC income" which was determined to be deemed distributed under Code section 995 as the result of a revocation of election or any other disqualification.

Arms Length Method

See "Intercompany Pricing Method."

Assets Zero or Not Available

In the tables in which data are classified by type of stockholder and size of total assets of majority stockholders that were corporations, this category included those DISC's having majority stockholder-corporations with "zero assets" and those DISC's for which assets estimates for their majority stockholder-corporations could not readily be determined for the statistics. See "Assets Zero or Not Reported," "Size of Total Assets of Majority Corporate Stockholder," and "Type of Stockholder."

Assets Zero or Not Reported

In general, included in this total assets-size class of the DISC were:

- (1) final returns of liquidating or dissolving DISC's which had disposed of all assets and which, therefore, reported "zero" for total assets,
- (2) final returns of merging DISC's whose assets and liabilities were reported in the returns

of the acquiring DISC, and which, therefore, reported their own total assets as "zero,"

(3) certain part-year returns of DISC's (except initial returns of newly incorporated businesses), and

(4) returns of active DISC's that did not provide balance sheet information.

Bad Debts

Bad debts that occurred during the year, or a reasonable addition to an allowance or reserve for bad debts, were allowable as a deduction under Code section 166. Bad debts were not considered "export promotion expenses" under Code section 994 and were, therefore, reported under "other expenses." Both "Export Promotion Expenses" and "Other Expenses" are described under separate headings.

Recoveries of bad debts, previously deducted by DISC's which used the reserve method, were netted against the year's bad debts deduction.

Capital Stock

DISC's were allowed to have only one class of stock outstanding, whether common or preferred. This balance sheet item represented the amount of outstanding shares at the end of the year.

Certain Sales or Leases for Use by U.S. Government

Included were receipts from the sale, exchange, lease, rental, or other disposition of property; or from the furnishing of services for use by the United States or any of its instrumentalities, where the use of U.S. products or services were required by law or regulation. These receipts were specifically excluded from "qualified export receipts" and reported instead as "nonqualified receipts." Both "Qualified Export Receipts" and "Nonqualified Receipts" are described under separate headings.

Commission Merchants

See "Industrial Classification and Major Product or Service" in Section 1.

Compensation of Officers

Salaries, wages, stock bonuses, bonds, and other types of compensation were included in this deduction item, as well as other benefits if they were identified as having been paid to officers for personal services rendered. Understatement was possible to the extent compensation was included

in another deduction item, such as an overall employee compensation figure, and if not clearly identified, was included in the statistics for "Cost of Sales and Operations" or "Other Export Promotion Expenses." Compensation of officers was included in "Export Promotion Expenses," under Code section 994, described under a separate heading.

Contributions or Gifts

Contributions or gifts to charitable, religious, educational, and similar organizations were deductible under Code section 170. In general, the deduction was limited to 5 percent of net income computed without regard to this deduction. Amounts contributed in excess of this limitation during the 5 preceding years (including years for which the corporation was not a DISC) could be carried forward and included in the current year's deduction, so long as the sum of the current year contributions and the amounts carried forward did not exceed the limitation based on current year income. The excess was again carried forward until the 5-year carryover period expired. The amounts shown for Income Years 1972, 1973, and 1974 include contributions actually made in previous years and exclude some contributions made in the current year which exceeded the 5-percent limitation. These excess contributions were then carried forward.

This deduction was included in "Other Expenses," described under a separate heading.

Cost of Sales and Operations

Cost of sales and operations, generally, comprised the direct costs incurred by the DISC in producing goods or providing services. Included primarily were costs of goods purchased for resale, and salaries and wages of persons for processing or handling of the goods sold. Excluded, however, were costs paid or incurred by the DISC to obtain "qualified export receipts," such as "warehousing," "repairs," and "rents." These deductions were regarded as "Export Promotion Expenses" under Code section 994, described under a separate heading.

Sales taxes and excise and related taxes may have been reported in cost of goods sold schedules when these taxes were treated as part of the sales price of the product. When these taxes were identified in cost of goods sold schedules, they were added to the statistics shown for the separate deduction for taxes paid. Similarly, depreciation, amortization, rent of buildings or real estate,

advertising, contributions to pension plans, and contributions to employee benefit programs, were transferred to their respective deduction categories when identified in cost of sales and operating schedules.

Cost of Treasury Stock

This item was the total value of issued common or preferred stock, which had been reacquired and was held at the end of the year by the issuing DISC. The stock, which was available again for resale or cancellation, may have been purchased by the DISC or acquired through donation or as settlement of a debt. Treasury stock was not a part of capital stock outstanding and did not include unissued capital stock.

The amounts shown may be somewhat understated. Treasury stock intended for resale may have been reported as an asset item on some returns and if not clearly identified would have been included in the statistics for "Other Assets" when identified, though such stock was transferred to the statistics for cost of treasury stock.

Current Year Receipts

See "Gross Receipts of the DISC and Related U.S. Persons Derived Outside the U.S."

Deficit

See "Net Income (or Deficit)."

Depreciable Assets (Net)

Depreciable assets, reported on the DISC's end-of-year balance sheet, consisted of tangible property (such as buildings and equipment) which was used in the trade or business or held for the production of income and which had a useful life of 1 year or more. The statistics for this item could include fully depreciated assets still in use and partially completed assets for which no deduction was allowable when the DISC reported them as depreciable in its balance sheet.

The amounts reported on Form 1120-DISC for depreciable assets were the net amounts shown after adjustments for depreciation or amortization charged in current and prior years.

The value of depreciable assets may not be closely related to the current year depreciation deduction. The depreciable assets on the balance sheet accounts reflected book values; the depreciation deduction reflected the amount computed under the Internal Revenue Code.

Depreciation

Depreciation deducted as a reasonable allowance for the exhaustion, wear and tear, and obsolescence of business property was allowable under Code section 167. A deduction for depreciation was not allowable on export property, or on land apart from the physical improvements or developments added to it. This deduction was included in "Export Promotion Expenses" under Code section 994, described under a separate heading.

Several methods of computation could have been used in determining the deduction for the year. A common method was straight line, whereby an equal amount of depreciation is deducted in each year of the useful life of the asset. The declining balance and the sum of the years-digits methods, whereby a larger portion of the asset's cost is written off during the earlier years of its life rather than during its later years, were also commonly used. Accelerated methods of depreciation were restricted to certain kinds of real property. Property lives could be based either on the DISC's own experience, asset by asset, or on the Class Life Asset Depreciation Range (CLADR) system which provided for generally shorter than average lives for groupings of assets.

Amounts shown as depreciation include any identifiable depreciation reported in schedules in support of the cost of sales and operations. Also included as depreciation were amounts deducted on leasehold improvements, as well as small amounts of additional first-year depreciation under Code section 179.

DISC Income Subject to Deferral Computation

This amount was computed by subtracting the following fully taxable distributions to stockholders from the combined amount shown for DISC's "tax deferred income and income taxable to stockholders" in which these amounts were included.

(1) the gross interest derived from "producer's loans" described under separate heading,

(2) the gain recognized by the DISC on certain sales or exchanges of assets which were "nonqualified assets," but only to the extent that the assets had been previously transferred to the DISC in a tax-free transaction, and

(3) any gain, other than described in (2) above, recognized on the sale or exchange of depreciable assets (other than "export property") whether or not they were "qualified assets," but only

to the extent that the assets had been previously transferred to the DISC in a tax-free transaction.

One-half of this result was used in computing the amount of income "deemed distributed" and the amount considered tax deferred. See "Amounts Actually Distributed and Amounts Deemed Distributed."

Data for this amount were not tabulated for Income Year 1973.

Dividends, Nonqualified

See "Qualified Dividends and Nonqualified Dividends."

Dividends, Qualified

See "Qualified Dividends and Nonqualified Dividends."

Dividends Received Deduction

See "Statutory Special Deductions."

Employee Benefit Programs

Contributions made by employers to such plans as death plans, health or accident and sickness plans, and other welfare plans, were deductible under Code section 162. These deductions were considered "Export Promotion Expenses" under Code section 994, described under a separate heading. The statistics for this item include amounts identified in the cost of sales and operations schedules.

Excluded were deductions claimed for employer contributions to pension plans and certain other deferred compensation plans within the scope of Code section 404. (See "Pension, Profit-Sharing, Stock Bonus, and Annuity Plans.")

Deductions for employee benefit programs were not tabulated separately in the statistics for 1972. For 1972, they were included, instead, in the statistics for "Other Expenses: Other." However, a few DISC's may have included some deductions for employee benefit programs as "Other Export Promotion Expenses" for use in allocating income between the DISC and its "related supplier" through special intercompany pricing rules provided for under Code section 994. See "Intercompany Pricing Method," described under a separate heading.

Engineering and Architectural Services

Receipts from engineering or architectural services on construction projects which either were located abroad or proposed for location abroad were included in "Qualified Export Receipts," described under a separate heading. These services included feasibility studies, engineering, and construc-

tion supervision. Excluded were technical assistance or services connected with the exploration for oil.

DISC's, whose principal business activity was providing engineering, architectural, or technical services are shown separately in the industry statistics in tables 1, 13, and 23 and in the major product or service statistics in tables 3, 10, 15, 20, 25, and 36. The statistics for engineering and architectural services in the tables classified by industry are slightly different from those classified by major product or service because the industry statistics included:

(1) some deficit returns with no receipts reported. (These returns were classified in the major product or service statistics as "miscellaneous nonmanufactured products and services.") and,

(2) a separate classification for "commission merchants" for 1972 and 1973. See "Industrial Classification and Major Product or Service" in Section 1.

Export-Import Bank Obligations

These "qualified assets" included obligations issued, guaranteed, or insured by the Export-Import Bank or the Foreign Credit Insurance Association; and obligations of certain domestic organizations organized to finance sales of "export property" under agreement with the Export-Import Bank, such as the Private Export Funding Corporation. See also "Qualified Assets" and "Export Property," described under separate headings.

Export Management Services

DISC's reported receipts for the management services they provided unrelated DISC's to aid them in deriving qualified export receipts. These receipts were regarded as "Qualified Export Receipts," which are described under a separate heading. Export management services included the various managerial, staffing, and operational services necessary to operate a DISC.

DISC's whose principal business activity was in the providing of these services are shown separately in the industry statistics in tables 1, 13, and 23 and in the major product or service statistics in tables 3, 10, 15, 20, 25, and 36. The statistics for export management services in the tables classified by industry are slightly different from the tables classified by major product or service because the industry statistics included:

(1) some deficit returns with no receipts reported. (These returns were classified in the major

product or service statistics as "miscellaneous nonmanufactured products and services."),

(2) a separate classification for "commission merchants" for 1972 and 1973. See "Industrial Classification and Major Product or Service" in Section 1, and

(3) some returns which showed their principal business activity as leasing or rental of airplanes, computers, construction equipment, oil field equipment, etc. These returns were classified by type of product leased or rented in the major product or service statistics.

Export Promotion Expenses

Export promotion expenses were expenses incurred by the DISC to advance the sale, lease, or other distribution of "export property" for use outside the United States. Under Code section 994, the DISC was allowed to increase its profits through special intercompany pricing rules on the sale of export property purchased from a "related supplier" equal to 10 percent of the export promotion expenses attributable to the sale. (See "Intercompany Pricing Method," described under a separate heading.)

The following types of expenses were considered to be export promotion expenses:

(1) the DISC's ordinary and necessary expenses paid or incurred to obtain "qualified export receipts," such as "market studies," "advertising," "salaries and wages," of sales, clerical and other personnel, "pension, profit-sharing, stock bonus, annuity plans," "employee benefit programs," "sales commissions," "warehousing," and other selling expenses. These specific items of export promotion expenses are described under separate headings;

(2) depreciation of the property of the DISC;

(3) one-half of the freight expenses (not including freight insurance) for shipping export property aboard U.S. flag vessels and U.S. owned and operated aircraft (except in cases where law or regulation required the use of such aircraft and vessels);

(4) cost of packaging for export which were not physically integrated with the process of manufacturing; and

(5) costs of designing and labeling packages exclusively for export markets.

Not included as export promotion expenses were interest expenses, bad debt expenses, income and franchise taxes, the cost of manufacture or assembly operations or any expenses which did not directly or indirectly further the distributions of export property for use abroad.

If a DISC, itself, actually negotiated and contracted with unrelated "persons" to obtain export services, the expenses incurred were considered export promotion expenses. This was not the case, however, for inter-company transactions in which the DISC was billed by a related "person."

The amounts shown for export promotion expenses in the statistics include any identifiable export promotion expenses (such as "market studies," or "warehousing") reported in schedules in support of the DISC's cost of sales and operations. Therefore, the amounts for export promotion expenses in the tables may differ slightly from those reported by DISC's on their return.

Export Property

The principal function of a DISC was the selling or leasing of export property for use outside the United States (including Puerto Rico and the U.S. possessions). Export property, reported in the DISC's end-of-year balance sheet as part of "qualified assets" represented the DISC's inventory and property held for lease which:

(1) had been manufactured, produced, grown or extracted in the United States by a "person" other than a DISC;

(2) was held primarily for sale or lease in the ordinary course of business for direct use, consumption, or disposition outside the United States; and

(3) had at the time of sale or lease by the DISC, not more than 50 percent of its fair market value attributable to imported articles.

The destination requirement in (2) above was generally satisfied if:

(1) the DISC delivered the property to a carrier or forwarded freight for delivery outside the United States, regardless of the free on board (F.O.B.) point or place of passage of title, whether to a U.S. or foreign purchaser and whether for actual use by the purchaser or for resale;

(2) the sale was to an unrelated DISC which in turn sold or leased the property abroad, whether delivery was to be made in the United States or at foreign destination; or

(3) the sale was to any unrelated "person" for delivery in the United States, if the DISC established that after the sale there was no further sale, use, assembly, or other processing within the United States and the property was delivered outside the United States within one year after the sale by the DISC.

Exports Subsidized by U.S. Government

Receipts from the sale of products under U.S. Government programs (such as the Public Law 480 program authorized under Title I of the Agricultural Trade Development and Assistance Act of 1954) designed to subsidize exports were specifically excluded from "qualified export receipts" and reported instead as "nonqualified receipts." Both "Qualified Export Receipts" and "Nonqualified Receipts" are described under a separate heading.

50-50 Combined Taxable Income Method

See "Intercompany Pricing Method."

1st Preceding Year Receipts

See "Gross Receipts of the DISC and Related U.S. Persons Derived Outside the U.S."

4 Percent Gross Receipts Method

See "Intercompany Pricing Method."

Freight (Excluding Insurance)

This deduction included 50 percent of the freight expense (excluding insurance) for shipping "Export Property," described under a separate heading, aboard airplanes owned and operated by U.S. "persons" or U.S. flag vessels, unless this was required by law or regulation. This amount was considered as part of "Export Promotion Expenses" under Code section 994, described under a separate heading.

The amounts for all other freight expenses (including all freight expenses where shipment of "export property" aboard U.S. airplanes or vessels was required by law or regulation) and freight insurance were excluded from "export promotion expenses" and reported under the heading "other expenses."

Freight Insurance

The amount of freight insurance was not reported as an "export promotion expense" under Code section 994 and was included under the heading "other expenses." Freight insurance was not tabulated separately in the statistics for 1972. For 1972, it was included, instead, in the statistics for "Other Expenses: Other."

Funds Awaiting Investment

These funds were considered by law to be "Qualified Assets" described under a separate heading.

Included here were amounts on deposit in banks within the United States (subject to the limitation described below) at the end of the DISC's taxable year which exceeded the amounts reasonably necessary to meet the DISC's requirements for "Working Capital," described under a separate heading.

The amounts described above were considered funds awaiting investment only if by the last day of each of the sixth, seventh, and eighth months after the close of the DISC's taxable year, the sum of the adjusted basis of the "qualified assets" of the DISC (excluding funds awaiting investment) equaled or exceeded 95 percent of the sum of the adjusted basis of the total assets of the DISC (including amounts considered to be funds awaiting investment) at the end of the DISC's taxable year. The above limitation, in effect, required the DISC either to reduce excess amounts of these funds by investing them in other qualified assets, or to increase its adjusted basis of qualified assets (excluding these funds) by other means (such as "trade receivables," or "producer's loans") within six months after the close of the DISC's taxable year. Any amounts of these funds that exceeded the limitation were included in "Nonqualified Assets."

Geographic Area and Country of Designation

Country of destination was the country where the "Export Property," described under a separate heading, was to be consumed, further processed or manufactured, or where the recipient of the service was located and was reported on Schedule N (Form 1120-DISC), Geographic Source of Gross Receipts. The grouping of countries into areas and subareas, for this report, was based on the classifications of country designations used by the Department of Commerce in compiling U.S. foreign trade statistics. See also "Geographic Source of Gross Receipts" in Section 1.

Gross Receipts of the DISC and Related U.S. Persons Derived Outside the U.S.

This amount was reported on Part I, Section A, Column 3 of Schedule N (Form 1120-DISC), Geographic Source of Gross Receipts for 1974 (Part II, Section B, Current Year Column, for 1972 and 1973). Included were the receipts of the DISC, itself, that were derived outside the United States during the taxable year of the DISC, plus the receipts of all related U.S. "per-

sons" derived outside the United States during whichever of their taxable years ended with or within the DISC's taxable year. In tables showing amounts for returns with first preceding year receipts, this item is labelled "Current Year Receipts" and "1st Preceding Year Receipts."

The types of gross receipts referred to are described separately under both "Qualified Export Receipts" and "Nonqualified Receipts." For related U.S. "persons," the receipts were, in general, defined the same way. However, for related U.S. "persons" who were not related DISC's no distinction was necessary as to whether the types of gross receipts reported were qualified or non-qualified. The amounts shown in tables for first-preceding year receipts included the same items described above for the taxable year of the DISC immediately preceding the current year.

The amounts shown for receipts derived outside the United States are slightly understated to the extent that the commissions earned by DISC's that acted as commission agents were erroneously reported as receipts by some DISC's, instead of the amount of the transactions associated with the commission. Understatement also exists to the extent that some other DISC's reported only their own receipts and omitted those of related U.S. "persons."

Related U.S. "persons" included:

- (1) individuals who were citizens or residents of the United States, and who controlled the DISC;
- (2) domestic partnerships, estates, or trusts that controlled the DISC;
- (3) domestic corporations that controlled the DISC; and (4) domestic corporations that were controlled by the same person or persons that controlled the DISC. Control meant direct or indirect ownership of more than 50 percent of the voting power of the stock entitled to vote in a DISC or other domestic corporation.

The related U.S. persons for a given DISC sometimes also included one or more related DISC's which were controlled by the U.S. persons described in (1) through (4) above. In this situation, each of the DISC's in reporting gross receipts of the DISC and related U.S. persons derived outside the U.S. included the receipts not only of each other, but also of the same related U.S. corporations (other than DISC's) for the current and first-preceding years. In order to minimize the resultant duplication for the statistics, only the amount of "gross receipts of the DISC and related U.S. persons derived outside the U.S.," for the current and first-preceding

years for the one DISC in the related group that showed the largest amount of "Gross Receipts of the DISC from All Sources," described under separate heading, was used for the statistics. Although this procedure effectively eliminated duplication from the statistics for total amount of these gross receipts, the excluded receipts resulted in some understatement for specific types of classifications (such as industry, product, or size of gross receipts of the DISC's) unless the related DISC's all happened to be in the same classification. However, because the incidence of multiple DISC's was relatively low to start with, the understatement in a specific classification was not considered a major limitation of the statistics.

Gross Receipts of the DISC from All Sources

This amount was reported on Part I, Section A, Column 2 of Schedule N (Form 1120-DISC), Geographic Source of Gross Receipts for 1974 (Part I, Column 4, for 1972 and 1973). For this purpose, gross receipts from all sources meant the sum of total receipts from the sale, lease, or rental of property in the ordinary course of business; plus any other income. For DISC's that acted as commission agents either for a parent corporation or for other U.S. "persons" (defined under the heading "Gross Receipts of the DISC and Related U.S. Persons Derived Outside the U.S."), gross receipts from all sources included the total receipts on the sale, lease, or rental of property on which the commission was earned. Excluded, however, were the actual commissions earned. In the case of a gain or loss from the sale of assets, gross receipts represented the net gain or loss.

The amounts shown in the statistics for gross receipts of DISC from all sources included all gross receipts for the items shown for "Qualified Export Receipts" and "Nonqualified Receipts," which are described under separate headings.

Because of different treatment of commissions and the transactions on which they were based for those DISC's that acted as commission agents, "Gross Receipts of the DISC from All Sources" are much larger than "Total Receipts" and "Total Qualified Export Receipts and Nonqualified Receipts" of DISC's as presented in the income statement statistics. For the income statement, only the commissions were reported; the associated transactions were not. For total transactions in which DISC's were involved (Schedule N), only the transactions, themselves, were reported;

the associated commissions were not (although some DISC's reported the commissions instead of the transactions.)

Includable Income from Controlled Foreign Corporations

This item represented amounts, not actually received, which a DISC was required to include in its gross income under Code section 951 if it owned at least 10 percent of a Controlled Foreign Corporation including those Controlled Foreign Corporations that were considered "related foreign export corporations." (Related foreign export corporations are defined under the heading "Investments in Related Foreign Export Corporations.") For most purposes, the foreign corporation was considered controlled if more than 50 percent of the voting power of all classes of stock entitled to vote was controlled by U.S. persons, including domestic corporations, each of which owned at least 10 percent of such stock entitled to vote.

The includable income consisted of:

- (1) subpart F income, defined below, except if "minimum distributions" (based on the relationship of the foreign and U.S. tax rates so that the combined tax on the foreign corporation's earnings approximated 90 percent of what the U.S. tax alone would have been) were made;

- (2) any previously excluded subpart F income which had been invested in qualified property in "less developed countries," but which was now either withdrawn from these countries or remitted to the U.S. stockholders and was thereupon taxable; and

- (3) any increase in Controlled Foreign Corporation earnings due to investment in U.S. property.

Subpart F income, defined under Code section 952, represented, in the case of DISC's, "foreign base company income." This income included mainly:

- (1) "foreign base company sales income" (generally from the sale of property produced in the United States or a foreign country by one corporation and sold by a related corporation, generally a trading company, organized in another country having a low rate of taxation, for use outside that country); and

- (2) "foreign base company services income" (in general, income from services performed or furnished for a related person, which included corporations, outside the country of incorporation of the Controlled Foreign Corporation, but with certain exceptions).

Foreign base company income excluded income from qualified investments in less developed countries or from sales of U.S. exports, as well as income derived from use of aircraft or vessels in foreign commerce and related services.

Includable income from Controlled Foreign Corporations which were "related foreign export corporations" were considered as "Qualified Dividends." All other includable income was considered as "Nonqualified Dividends." See "Qualified Dividends and Nonqualified Dividends" described under a separate heading. The total amount of includable income from Controlled Foreign Corporations is shown in the statistics under the heading "Adjustments to Receipts" inasmuch as it was only "constructively" received.

Industrial Classification

This classification was based on the principal business activity of the DISC. Returns were classified in the industry which accounted for the largest portion of total receipts, even though the return may have been for a DISC engaged in more than one business activity.

The industries used in this report, generally, conform with the *Enterprise Standard Industrial Classification* (ESIC) authorized by the Office of Federal Statistical Policy and Standards of the Department of Commerce. The 1972 and 1973 tables contain one classification, "commission merchants," which was not used in *Statistics of Income--Corporation Income Tax Returns* reports. Some departures from the ESIC system were made for *Statistics of Income* for the service industries, such as "export management services," in order to reflect particular provisions of the Internal Revenue Code. See also the discussion under "Industrial Classification and Major Product or Service" in Section 1.

Intercompany Pricing Method

The intercompany pricing methods that pertained to DISC's were a series of rules which were to be applied in cases where the DISC either purchased its inventory of "export property" from a "related supplier" or acted as a commission agent for a "related supplier" on sales of "export property." A "related supplier" was the DISC's parent corporation or any other related "person" that controlled the DISC.

There were three intercompany pricing methods available to a DISC. These three methods were (1) the "4 percent gross receipts method," (2) the "50-50 combined

taxable income method," and (3) the "arms length" (Code section 482) method. In order to encourage the use of DISC's, the first two methods were included in Code section 994 to avoid the pricing rules of Code section 482 which authorized the Internal Revenue Service to reallocate the selling price of goods arising from business transactions between related "persons" to reflect more closely the price that would have been charged if the "persons" had been unrelated and dealing with each other at "arms length."

Regardless of the actual price charged, if a "related supplier" sold "export property" to a DISC (or the DISC acted as a commission agent on a sale by a "related supplier"), the selling price was considered to be that which allowed the DISC to derive taxable income which was the greatest of the following:

(1) 4 percent of the "qualified export receipts" derived from the sale of the "export property," plus 10 percent of the "export promotion expenses" allocated to those receipts (these expenses are described under a separate heading);

(2) 50 percent of the combined taxable income derived by both the DISC and its "related supplier" from the sale of the "export property" which was attributable to the qualified export receipts, plus 10 percent of the "export promotion expenses" allocable to those receipts; or

(3) taxable income based upon the actual price, but subject to the provisions of Code section 482.

Neither the 4 percent gross receipts rule nor the 50-50 combined taxable income rule applied in the case of sales to a DISC by an unrelated supplier or to sales by a DISC as, for example, to a related foreign corporation.

If the 4 percent gross receipts rule or the 50-50 combined taxable income rule were used, the transfer price from the "related supplier" to the DISC was computed only after the DISC sold the goods to a customer. The DISC and its supplier could have made adjustments following the close of the taxable year in which the DISC sold the goods to obtain the most favorable allocation of income permitted by these rules. Neither of these rules permitted the "related supplier" to allocate income to the DISC to the extent that it would result in a loss to the supplier.

Interest on Producer's Loans

This item was included in "Qualified Export Receipts." However, since this interest was not directly earned by the DISC from export activities, it was consid-

ered under Code section 995 to be part of "amounts deemed distributed" to the DISC's stockholders in the year such interest was earned by the DISC, even if it was not actually distributed for that year. See "Amounts Actually Distributed and Amounts Deemed Distributed" and "Producer's Loans."

Interest on State and Local Obligations

The interest on obligations issued by States, municipalities and other local Governments, the District of Columbia, and U.S. possessions was exempt from Federal income taxation. The amounts shown are less the amortizable bond premiums.

For statistical presentation, this interest is shown as part of the income statement and is included in "Total Receipts" as "Adjustments to Receipts," both of which are described under separate headings. Most DISC's normally reported this tax exempt interest in the reconciliation of income per books with income per return (Schedule M-1 on the Form 1120-DISC return shown in Section 7 of this report).

Interest Paid

These amounts were deductible as ordinary and necessary business expenses and included interest paid by DISC's on business indebtedness. Included in the statistics were amounts of interest paid on installment purchases if they were stated in the contract, as well as certain unstated amounts under Code section 483. Interest paid was not an "export promotion expense" and was, therefore, reported under "other expenses." Both "Export Promotion Expenses" and "Other Expenses" are described under separate headings.

Investments in Related Foreign Export Corporations

Because a DISC might have found it necessary in conducting its exporting business to enter into certain foreign investments, Code section 993 provided that a DISC may own stock or securities in three types of related foreign corporations: (1) a foreign international sales corporation, (2) a foreign real property holding company, and (3) an associated foreign corporation. In other words, stock or securities of a "related foreign export corporation" were "qualified assets" and the dividends from such investments were considered "qualified export receipts." Both "Qualified Assets" and "Qualified Export Receipts"

are described under separate headings.

A foreign international sales corporation was a "related foreign export corporation" of a DISC if:

(1) the DISC directly owned stock possessing more than 50 percent of the total combined voting power of all classes of stock entitled to vote,

(2) the foreign corporation derived at least 95 percent of its gross receipts for its taxable year, which ended with or within the taxable year of the DISC, from the:

(a) sale, lease, or rental of U.S. export property or services related or subsidiary to such sales, leases, or rentals,

(b) sales, exchanges, or other dispositions of "qualified assets," and

(c) interest income from accounts receivable and evidences of indebtedness or money, bank deposits, and other similar temporary investments maintained to meet the working capital needs of the foreign corporation, and

(3) at the close of the foreign corporation's taxable year, at least 95 percent of its adjusted basis of assets consisted of "qualified assets," such as export property, trade receivables and other evidences of indebtedness, and funds maintained to meet the reasonable working capital needs of the foreign corporation.

A foreign real property holding company, the second type of foreign corporation in which a DISC could own stock, was considered a "related foreign export corporation" if the DISC directly owned stock possessing more than 50-percent of the total combined voting power of all classes of stock entitled to vote and the foreign corporation's only function was to hold real property for the sole use of the DISC.

The associated foreign corporation, the third type of foreign corporation in which a DISC was permitted to own stock, was considered a related foreign export corporation if:

(1) less than 10 percent of the total combined voting power of all classes of stock entitled to vote of the associated foreign corporation was owned by the DISC or by the controlled group of which the DISC was a member, and

(2) the ownership of the associated foreign corporation's stock or securities by the DISC was reasonably in furtherance of an export sale or sales which gave rise to qualified exports receipts of the DISC.

Leasing of Export Property

Receipts from the leasing of "export property" to unrelated

"persons" were "qualified export receipts" if the property was used outside the United States. This usage test was applied on a year-by-year basis. Thus, the receipts from a particular lease might have "qualified" in some years and not "qualified" in others, depending on where the lessee used the property. See also "Export Property" and "Qualified Export Receipts" described under separate headings.

Major Product or Service

Returns were classified according to the major product or service which accounted for the largest portion of the DISC's "gross receipts from all sources," as reported in Schedule N (Form 1120-DISC), Geographic Source of Gross Receipts. "Gross Receipts of the DISC from All Sources" are described under a separate heading. The products and services used in these tables were aggregated into two groupings, nonmanufactured products and services and manufactured products. These groupings were comprised of major products or services which, in turn, were comprised of more detailed "products or services."

The products and services used in this report were derived from industry groupings listed in the *Enterprise Standard Industrial Classification* (ESIC), authorized by the Office of Federal Statistical Policy and Standards of the Department of Commerce. It should be noted that certain product classifications, such as "blast furnaces," relate to exports made using a blast furnace rather than the export of blast furnaces. A similar explanation also applies to the statistics for "steel works, rolling and finishing mills," "pulp mills," "knitting mills," and other similar product classifications. See also "Industrial Classification and Major Product or Service" in Section 1.

Market Studies

The amounts paid and deducted for market studies were considered "Export Promotion Expenses" under Code section 994, described under a separate heading.

Mortgages, Notes, and Bonds Payable in One Year or More

These liabilities were separated on the balance sheet according to length of time to maturity of the obligations. The length of time to maturity was based on the date of the balance sheet rather than on the date of issue of the obligations. Accordingly, long-term obligations maturing within the coming year were included with

short-term obligations in the statistics for "Other Current Liabilities," described under a separate heading.

Net Capital Gains

Net capital gains represented the excess of gains over losses from the sales or exchanges of capital assets subject to the limitations described below. Gains and losses were short-term (if the asset was held for 6 months or less) or long-term (if the asset was held for more than 6 months). These capital gains were considered "qualified export receipts" if they were realized from the sale of the DISC's "qualified assets" other than "export property." These terms are described under separate headings. Net capital gains resulting from the sale of nonqualified assets were considered part of "other nonqualified receipts" and were not reported separately.

Excess net losses could be carried back as short-term losses to be applied against the net capital gains of the 3 preceding years (but not to years beginning before January 1, 1972, unless the DISC existed as a corporation prior to this date); any losses remaining after carryback were carried over to the 5 succeeding years. Use of the carryback for excess net losses was limited; it was not allowed to increase or cause a deductible "net operating loss" for prior years and was not allowed for foreign expropriation capital losses (although a special carryover period of 10 years for such losses was allowed instead). If the unused capital loss carryover was not eliminated within the prescribed span of years, it could not be taken.

In general, "capital assets" for tax purposes meant property regarded or treated as an investment, such as stocks and bonds. Code section 1221 defined the capital assets (or transactions) to which special treatment applied as all property held by a corporation except:

(1) stock in trade, or property of a kind includable in inventories;

(2) property held for sale to customers in the ordinary course of business;

(3) notes and accounts receivable acquired in the ordinary course of business;

(4) certain short-term Government obligations sold at a discount;

(5) depreciable property used in the trade or business;

(6) real property used in the trade or business; and

(7) certain copyrights, literary, musical, or artistic compositions or similar properties.

Net gains from dispositions of some of the property types excluded from the definition of capital assets under Code section 1221, could receive capital gain treatment under special conditions set forth in other sections, while net gains from some of the property types included under the definition could be denied capital gain treatment under still other sections. The latter are referred to under the heading, "Net Gain (or Loss), Noncapital Assets."

Property used in trade or business, excluded from the tax definition of capital assets, received special treatment under Code section 1231. Gains and losses from sales or other dispositions of this property had to be aggregated first. If the overall result was a net gain, it was included in the computation of net long-term capital gain or loss. If the overall result was a net loss, it was included in the computation of net gain or loss from sales of property other than capital assets.

For DISC's, the types of property to which Code section 1231 applied would have been primarily real and depreciable property used in the trade or business, held for more than 6 months, and not includable in "export property" and not held for sale in the ordinary course of business.

The amount of gain eligible for capital gains treatment under Code section 1231 was reduced in the case of certain real and depreciable property by sections 1245 and 1250.

Code sections 1245 and 1250 limited the eligible gain in the case of depreciable and real property based on adjustments for any accelerated depreciation claimed since 1962 and 1964, respectively (to the extent of such depreciation the gain was ordinary income). Neither of these Code provisions had any effect on the treatment under Code section 1231 of losses resulting from the disposition of such property. For DISC's, this reduction in capital gains treatment would have applied to taxable years beginning after 1971, unless the DISC had existed as a corporation prior to 1972. For a description of the property to which sections 1245 and 1250 applied, see the explanation of "Net Gain (or Loss), Noncapital Assets."

Net gains and certain net losses under Code section 1231 also resulted from "involuntary conversions," not only of the property types or transactions otherwise covered by section 1231, but also of the capital assets defined in section 1221, if they were held

for more than 6 months. Gain or loss from involuntary conversions such as by condemnation were included in the regular consolidation of section 1231 gains and losses previously described. However, a separate netting of gains and losses was required for involuntary conversions by theft, or from fire, storm, shipwreck or other casualty, whether insured or uninsured. If the result was a net loss, it was treated as a fully deductible loss (without regard to other section 1231 transactions) and was excluded from the capital gain statistics. If, on the other hand, the result was a net gain, then it was consolidated with other gains and losses under section 1231. See the discussions of "Net Gain (or Loss), Noncapital Assets."

Net Gain (or Loss), Noncapital Assets

In general, "noncapital assets" related to property of a business nature. For DISC's, the computation of net gain or loss, noncapital assets, resulted mostly from the sale or exchange of: (1) certain depreciable and real property (described below), and (2) trade receivables acquired in the ordinary course of business for services rendered or from the sale or lease of "export property." Also included in the computation were amounts resulting from certain "involuntary conversions" including net losses from casualty and theft, and amounts resulting from certain sales, exchanges, or redemptions of Controlled Foreign Corporation stock. (See "Qualified Dividends and Nonqualified Dividends" described under a separate heading.)

The net gain or loss from the sale of qualified noncapital assets was included in "Qualified Export Receipts." Net gain or loss from the sale of nonqualified assets were considered part of "Nonqualified Receipts."

As explained under the definition of "Net Capital Gains," a net gain from dispositions of (or certain transactions involving) specified types of business assets that were considered noncapital assets based on Code section 1221, could receive capital gains treatment under section 1231. Gains and losses from these dispositions or transactions first had to be aggregated. If the overall result was a net gain, it was included in the computation of net long-term capital gain, but if the overall result was a net loss, it was included in the computation of net gain or loss, noncapital assets. The special treatment in this computation of gains and losses resulting from involuntary conversions, due mostly

to casualty and theft, is described under "Net Capital Gains." The return schedule called for net losses from casualty and theft to be included in the computation of net gain or loss, noncapital assets.

The amount of gains (though not losses) on dispositions of property includable in the computation of net gain or loss under Code section 1231, was limited as a result of sections 1245 and 1250 which applied to depreciable property. To the extent the amount eligible for capital gains treatment was thereby reduced, the amount included in the statistics for net gain or loss, noncapital assets, was increased.

The depreciable property to which Code section 1245 would have primarily applied was: (1) personal property, such as plant and equipment, and (2) other tangible property, such as certain realty other than buildings and their structural components, which constituted storage facilities used in connection with such activities.

The depreciable property to which Code section 1250 applied was real property not already covered by section 1245. In general, this property consisted of buildings and their structural components.

The amount of gain on dispositions of depreciable property under Code sections 1245 and 1250, treated as ordinary income and included in the statistics for net gain or loss, noncapital assets, generally depended upon the amount of depreciation claimed on the asset since 1962 and 1964, respectively, prior to its disposition, although other factors were also considered in the case of section 1250 dispositions.

For DISC's, the amount of gain treated as ordinary income under Code sections 1245 and 1250 was based on accelerated depreciation claimed on assets after 1971, unless the DISC had existed as a corporation prior to 1972.

Gain realized by the DISC from the sale of nonqualified assets and from the sale of depreciable property (whether qualified or not) was fully taxable to the DISC's stockholders to the extent that the property had been previously transferred to the DISC in a tax-free transaction. See "Amounts Actually Distributed and Amounts Deemed Distributed" described under a separate heading.

The net gain from noncapital assets was included in "Total Receipts" while the net loss from noncapital assets was included in "Total Deductions." The net loss from noncapital assets is also shown in the tables as one of the "Adjustments to Receipts."

Net Income (or Deficit)

This difference between the DISC's total receipts and the ordinary and necessary business deductions allowable under the Code reflected not only actual receipts by "constructive" receipts as well. The latter represented "Includable Income from Controlled Foreign Corporations" (described under a separate heading) and taxable dividends from another DISC which were not actually distributed.

The statistics for "Net Income" are slightly larger than the statistics shown for the combined amount of "Tax Deferred Income and Income Taxable to Stockholders." The reason for this is that certain "statutory special deductions" from net income were allowed in computing "tax deferred income and income taxable to stockholders." Both "Statutory Special Deductions" and "Tax Deferred Income and Income Taxable to Stockholders" are described under separate headings.

Net Operating Loss Deduction

See "Statutory Special Deductions."

Nonqualified Assets (Net)

These were asset items which did not qualify as "Qualified Assets" under Code section 993, described under a separate heading. To be a DISC, the corporation at the end of the taxable year must not have had nonqualified assets, with an adjusted basis equal to more than 5 percent of the sum of the total adjusted basis for all assets of the corporation. Included here were: (1) property for sale or lease where the ultimate use was in the United States; (2) property for sale or lease to "related" DISC's (see "Sales to Related DISC's," described under a separate heading); (3) property subsidized by the U.S. Government; (4) notes and accounts receivable from the sale of the property outlined in (1), (2), and (3) above; and (5) intangible assets, such as patents, trademarks, copyrights (but not films or tapes), or franchises.

To the extent that nonqualified assets included notes and accounts receivable, depreciable assets, or intangible assets, the amounts shown are the net amounts after reduction by allowance for bad debts and by accumulated depreciation or amortization.

Nonqualified Dividends

See "Qualified Dividends and Nonqualified Dividends."

Nonqualified Receipts

Nonqualified receipts were those income statement items which were specifically excluded from "qualified export receipts" under Code section 993. "Qualified Export Receipts" are discussed under separate heading.

Included in the statistics for nonqualified receipts were:

(1) transactions involving property or services for "Ultimate Use in the United States" (described under a separate heading),

(2) "Exports Subsidized by the U.S. Government" (described under a separate heading),

(3) direct or indirect sales or leases of property or services for use by the U.S. Government, or any of its instrumentalities thereof, where the use of such property is required by law or regulation,

(4) sales to other DISC's in the same "controlled group," and

(5) dividends other than those from "related foreign export corporations." (See "Qualified Dividends and Nonqualified Dividends.")

The amounts shown in the statistics for nonqualified receipts represent those receipts shown in the DISC's income statement. For DISC's which operated on a commission basis, nonqualified receipts included only the commissions and not the gross receipts on which the commissions were earned.

Number of Returns

Returns of inactive DISC's were excluded from the statistics. These returns are discussed under the heading, "Active DISC Returns."

Other Assets

Other assets comprised, in general, current and noncurrent "qualified assets" which were allocable to a specific item on the return. See "Qualified Assets" described under a separate heading.

Includable were such items as prepaid expenses, qualified interest receivables, qualified dividend receivables, and other deferred charges reported by DISC's.

Other Current Liabilities

Other current liabilities included amounts due and payable within the coming year, other than "accounts payable." The account comprised accrued expenses, as well as current payables not arising from the purchases of goods and services, and not evidenced by bonds, notes, and mortgages. Includable as other current liabilities were taxes accrued or payable; accrued employee accounts, such as for payrolls; and contributions to

benefit plans; dividends payable; overdrafts; and accrued interest or rent.

Other Earnings and Profits

This balance sheet account under Code section 996 consisted of earnings and profits other than "Accumulated DISC Income" and "Previously Taxed Income" described under separate headings. In other words, these were earnings and profits accumulated in years in which the corporation was not a DISC. Other earnings and profits for the current income year was equal to:

(1) the amount in the account at the close of preceding taxable year, increased by

(2) the excess (if any) of the fair market value of a "distribution in kind" over the adjusted basis of such distribution, reduced by

(a) the excess (if any) of the adjusted basis of a "distribution in kind" over the fair market value of such distribution,

(b) any "deficiency distributions" to meet the DISC's qualification requirements under Code section 992, subject to the ordering rules for distributions discussed under the heading "Amounts Actually Distributed and Amounts Deemed Distributed,"

(c) any other "amounts actually distributed" out of other earnings and profits subject to the ordering rules for distributions, and,

(d) with respect to a gain on the redemption of DISC stock under Code section 995, an amount equal to the excess (if any) of (1) the reduction in the DISC's earnings and profits over (2) any reduction in "accumulated DISC income."

"Distributions in kind" mentioned under (2) and (2)(a) above were distributions of property other than money or the DISC's, or former DISC's, own obligations. Also, prior to any actual distribution under (2)(c) and (2)(d) above, the other earnings and profits account was reduced by any deficit in earnings and profits for the current taxable year according to the ordering rules for losses under Code section 996.

Amounts actually distributed out of other earnings and profits were eligible for the intercorporate dividends received deduction.

The amounts shown in the statistics for this account were used as reported by DISC's on their returns as originally filed. See also "Amounts Actually Distributed and Amounts Deemed Distributed," described under a separate heading.

Other Expenses

Other expenses included all expenses which were not "Export Promotion Expenses" under Code section 994, described under a separate heading. These included allowance for "bad debts," "taxes," "interest," "contributions," certain "freight," and "freight insurance." These specific items are described under separate headings.

Other Expenses: Other

"Other expenses: other" included those items which were not "export promotion expenses," but were not allocable to a specific deduction item on the return for "other expenses." Includable here were travel expenses, recruiting expenses, expenses for professional services, casualty insurance expenses, and amortization and depreciation of nonqualified assets.

For 1972, this category included most of the amounts reported by DISC's for "amortization," "employee benefit programs," "pensions, profit-sharing, stock bonus and annuity plans," and "repairs." Each of these specific items are described under a separate heading. See also "Other Expenses" described under a separate heading.

Other Export Promotion Expenses

Other export promotion expenses included those items which were "export promotion expenses" under Code section 994, but which were not allocable to a specific deduction item on the return. Included here were costs of packaging for export which were not physically integrated with the process of manufacturing, costs of designing and labeling packages exclusively for export markets, and miscellaneous selling expenses paid or incurred by the DISC to obtain "qualified export receipts." See "Export Promotion Expenses," described under a separate heading.

Other Interest

This qualified export receipt included interest on obligations that were "qualified assets" other than "producer's loans." See "Qualified Assets," described under a separate heading.

Other Liabilities

Other liabilities included non-current liabilities other than mortgages, notes, and bonds payable in 1 year or more. Includable as other liabilities were deferred or unearned income not reported as part of current accounts and prin-

cipal amounts of employees and similar funds.

Other Nonqualified Receipts

Other nonqualified receipts included "nonqualified receipts" not allocable to a specific nonqualified receipt item on the return. Includable here were nonqualified interest and gain from the sales of nonqualified assets. See "Nonqualified Receipts."

Other Qualified Export Receipts

Other qualified export receipts included "qualified export receipts" other than receipts from the sale of export property. These receipts were from the "leasing of export property;" from providing "services related to the sale of export property;" "export management services;" or "engineering and architectural services;" "interest on producer's loans;" "other interest;" "qualified dividends;" "net capital gains;" and "net gain noncapital assets." These specific "other" qualified receipt items are each described under separate headings.

Paid-In or Capital Surplus

This balance sheet account comprised additions to the DISC's capital from sources other than earnings and profits. These sources included amounts of surplus occasioned by donation, appreciation of assets, receipts from the sale of capital stock in excess of stated value, stock redemptions or conversions, and similar transactions. The amounts shown are after deducting any negative amounts.

Part-Year Returns

Part-year returns were those filed for accounting periods of less than 12 months. Such returns were filed by certain new DISC's or as a result of business liquidations, reorganizations, mergers, and changes to new accounting periods. See "Time Period Covered" in Section 1.

Pension, Profit-Sharing, Stock Bonus, and Annuity Plans

Contributions made by DISC's to these plans were deductible under Code section 404. The Code imposed limitations on the amounts deductible for the taxable year and provided a carryover feature for certain amounts paid in excess of these limitations. Deductions were also allowed for DISC contributions made to benefit plans established for certain U.S. citizens employed

by "related foreign export corporations" of the DISC. This deduction was considered part of "Export Promotion Expenses" under Code section 994 described under a separate heading. The statistics for this item include amounts identified in the cost of sales and operations schedules.

Deductions for pension, profit-sharing, stock bonus, and annuity plans were not tabulated separately in the statistics for 1972. For 1972, they were included, instead, in the statistics for "Other Expenses: Other." However, a few DISC's may have included this deduction under "Other Export Promotion Expenses" for use in allocating income between the DISC and its "related supplier" through special intercompany pricing rules provided for under Code section 994. See "Intercompany Pricing Method," described under a separate heading.

Previously Taxed Income

This balance sheet account under Code section 996 was that portion of the DISC's earnings and profits derived during taxable years for which the corporation qualified as a DISC and which was fully taxable as dividends to the DISC's stockholders. Previously taxed income for the current income year was equal to;

(1) the amount in the account of previously taxed income at the close of the preceding taxable year, increased by

(a) "amounts deemed distributed" for the current year under Code section 995 relating to amounts deemed paid in years for which the corporation qualified as a DISC,

(b) "amounts deemed distributed" under Code section 995 upon disqualification of the DISC, and

(c) with respect to a gain on the redemption of DISC stock under Code section 995, an amount equal to the excess (if any) of the reduction in (1) "accumulated DISC income" over (2) the reduction in the DISC's earnings and profits,

(2) This total was reduced by the following;

(a) any "deficiency distributions" made to meet the DISC's qualification requirements under Code section 992, subject to the ordering rules for distributions, discussed under the heading "Amounts Actually Distributed and Amounts Deemed Distributed," and

(b) any other "amounts actually distributed" out of previously taxed income subject to the ordering rules for distributions.

The previously taxed income account could never be reduced

below zero. Also, prior to any actual distribution out of this account under (2)(a) and (2)(b) above, previously taxed income was reduced (but not below zero) by any deficit in earnings and profits for the current taxable year according to the ordering rules for losses under Code section 996.

The amounts shown in the statistics for this account were used as reported by DISC's on the returns as originally filed. See also "Amounts Actually Distributed and Amounts Deemed Distributed," described under a separate heading.

Pricing Method Not Reported

Included in this classification were returns of DISC's that: (1) did not indicate the type of "intercompany pricing method" used in the computation of the DISC's taxable income when the DISC purchased inventory from a "related supplier" or, (2) were not required to complete an intercompany pricing schedule. See "Intercompany Pricing Method."

Producer's Loans

Generally, a DISC was permitted to loan its tax deferred profits back to its parent company or any other U.S. corporation manufacturing, producing, growing, or extracting export property. These producer's loans were considered "qualified assets" and the interest on these loans represented a "qualified export receipt." See "Qualified Assets" and "Qualified Export Receipts," described under separate headings.

A producer's loan must have been designated as such, have been evidenced by a note, have had a stated maturity not to exceed 5 years and, as described below, have been attributable to assets used in export production. If a producer's loan was renewed, it had to requalify at the time of renewal.

To qualify as a producer's loan, the loan must have been made out of the tax-deferred "Accumulated DISC Income," described under a separate heading. The loan did not have to be traced to a specific investment by the domestic borrower, but was subject to certain limitations described below, to assure that it did not exceed the investment in assets which could have been attributed to production for export.

(1) The total amount of producer's loans which could have been made to any borrower was limited to the borrower's export-related assets. The borrower's assets taken into account for this purpose were: (a) the adjusted basis of U.S. plant, machinery, equipment, and supporting production facilities; (b) inventory; and

(c) aggregate research and experimental expenditures incurred in taxable years beginning after 1971. These assets and expenditures were deemed export related in the same proportion that export receipts of the borrower (through a DISC or otherwise), bore to the total receipts of the borrower. This proportion was determined with respect to the 3 taxable years of the borrower immediately preceding the taxable year in which the loan was made, although not to years beginning before 1972.

(2) The borrower had to increase its investment in the year in which the loan was made in the categories of assets and expenditures taken into account by an amount which was at least equal to the amount of the loan. There were special rules for estimating assets and receipts in the case of a borrower that was a domestic film maker.

The practical effect of a producer's loan to a borrower that owned stock in a DISC was the receipt of an interest-free loan. This was because the "Interest on Producer's Loans," described under a separate heading, was not taxed to the DISC and the distributions out of this interest which were taxed to the stockholder-borrower were offset by the deduction for interest taken by the stockholder-borrower.

As previously stated, a producer's loan was a loan made out of the tax deferred "accumulated DISC income." However, the tax deferral on these loans ended if it was determined that the stockholder-borrower invested abroad the funds from producer's loans. This amount of foreign investment attributable to producer's loans was equal to the smallest (if any) of the following:

(1) the net increase in foreign assets by domestic and foreign members of the controlled group that included the DISC,

(2) the actual foreign investment by domestic members of the controlled group, and

(3) the amount of outstanding producer's loans by the DISC to members of its controlled group.

The computations for determining any amounts of foreign investment attributable to producer's loans for a given year were made on a cumulative basis taking into account all transactions after 1971. Any amounts determined to be foreign investment attributable to producer's loans were considered "amounts deemed distributed" to the DISC's stockholders at the end of the income year if these amounts did not exceed the lower of the DISC's "accumulated DISC income" or the DISC's accumulated earnings and profits for the current and all preceding years.

(See "Amounts Actually Distributed and Amounts Deemed Distributed.")

Products or Services

See "Major Product or Service."

Qualified Assets

At the close of the taxable year, a DISC had to have qualified assets with an adjusted basis equal to at least 95 percent of the adjusted basis of the total assets of the DISC. Under Code section 993, qualified assets included:

(1) "Export Property," described under a separate heading, which was comprised of inventories and property held for lease that met certain tests,

(2) assets used primarily in connection with the sale, lease, rental, storage, handling, transportation, packaging, assembly, or servicing of export property or with the performance of engineering, architectural, or managerial services that produced "Qualified Export Receipts," described under a separate heading,

(3) accounts receivable and evidences of indebtedness which arose in connection with transactions that resulted in qualified export receipts and, therefore, could hold only receivables arising from its own transactions. Prior to October 26, 1974, a specific DISC had to be included in the transaction producing the qualified export receipts, and therefore, could hold only receivables arising from its own transactions. After October 25, 1974, the rule was changed to include any DISC in the same controlled group. Thus, it became possible for one DISC to hold the receivables arising from transactions involving another "related DISC." (This rule change outlined in Public Law 93-482 amending U.S. tariff schedules, was, in general, effective with taxable years beginning January 1, 1974.),

(4) money, bank deposits, and similar temporary investments which were reasonably necessary to meet the working capital requirements of the DISC,

(5) obligations which arose in connection with a "Producer's Loan," described under a separate heading,

(6) stock or securities of a "related foreign export corporation" (see "Investments in Related Foreign Export Corporations"),

(7) obligations issued, guaranteed, or insured by the Export-Import Bank of the United States or the Foreign Credit Insurance Association,

(8) obligations issued by domestic corporations organized solely

for the purpose of financing sales of "export property" under certain agreements with the Export-Import Bank, and

(9) amounts in excess of reasonable working capital on deposit in the United States which were invested in other qualified assets, during a specified period. These amounts, referred to as "Funds Awaiting Investment," are described under a separate heading.

Qualified Dividends

and

Nonqualified Dividends

These amounts included all dividends received by the DISC from both domestic and foreign corporations and represented distributions from current as well as accumulated earnings and profits of companies incorporated in both the United States and abroad.

All dividends received by DISC's from domestic corporations (except those from other DISC's or former DISC's) represented those recognized in computing the special deduction from net income for domestic intercorporate dividends received. (See also "Statutory Special Deductions.") For most of the domestic dividends received, the deductible portion was equal to 85 percent. However, for dividends received on certain preferred stock of public utilities, the deductible portion was 60.208 percent. Dividends received by DISC's from other DISC's were included as domestic dividends received and were not deductible.

Dividends received from foreign corporations included:

(1) dividends, subject to the 85 percent deduction, received by DISC's from those foreign corporations whose gross income was at least 50 percent or more "effectively connected" with business conducted in the United States;

(2) dividends, subject to the 100 percent deduction, received by DISC's from wholly-owned foreign subsidiaries whose gross income was 100 percent "effectively connected" with the conduct of U.S. trade or business; and

(3) any other foreign dividends, not subject to a deduction, which included—

(a) "minimum distributions" of Controlled Foreign Corporation profits under subpart F of the Internal Revenue Code; and

(b) certain gains from the sale, exchange, or redemption of Controlled Foreign Corporation stock.

Also included in the statistics for qualified and nonqualified dividends was "includable income from Controlled Foreign Corporations" described under a separate heading.

Qualified dividends were included in "Qualified Export Receipts" described under a separate heading, and consisted of both dividends and "includable income from Controlled Foreign Corporations" which were received from "related foreign export corporations." See "Investments in Related Foreign Export Corporations" described under a separate heading. All other dividends and "includable income from Controlled Foreign Corporations" received by DISC's were considered as Nonqualified dividends and included in "Nonqualified Receipts."

Qualified Export Receipts

At the close of the taxable year at least 95 percent of the DISC's gross receipts must have been qualified export receipts. Under Code section 993 qualified export receipts were:

(1) gross receipts from the sale of "Export Property," described under a separate heading,

(2) gross receipts from the lease or rental of export property,

(3) gross receipts for services which were related and subsidiary to any qualified sale, exchange, lease, or other disposition of export property,

(4) gains from the sale, exchange, or other disposition of "qualified assets," as defined under "Net Capital Gains" and "Net Gain (or Loss) Noncapital Assets," (other than "export property"),

(5) dividends from a "related foreign export corporation,"

(6) interest on obligations which were "qualified assets,"

(7) gross receipts for "Engineering and Architectural Services," described under a separate heading, for construction projects located (or proposed for location) outside the United States, and

(8) gross receipts for the performance of "Export Management Services," described under a separate heading, for unrelated DISC's.

The amounts shown in the statistics for qualified export receipts represent those receipts shown in the DISC's income statement. For DISC's which operated on a commission basis, qualified export receipts included only commissions and not the gross receipts on which the commissions were earned.

Qualified Export Receipts from the Sale of Export Property

See "Qualified Export Receipts" and "Export Property" described under separate headings.

Rents

These deductions for ordinary and necessary expenses were com-

prised chiefly of rents paid for the use of land or structures. These rents paid were considered "Export Promotion Expenses" under Code section 994, described under a separate heading. Identifiable amounts of taxes paid and other expenses of lessees in connection with rent paid were included in their respective headings.

Repairs

Repairs reported as an ordinary and necessary business expense were the costs of maintenance and incidental repairs and could include the cost of labor, supplies, and other items which did not add to the value or appreciably prolong the life of the property. Expenditures for new buildings, machinery or equipment, or for permanent improvements which increased the cost or basis of the property were not deductible currently and were charged to capital expenditures, which were generally depreciable.

The "class life asset depreciation range" (CLADR) system included a provision for accounting for repairs of property when ambiguity existed as to whether the expenditures were deductible in the year paid or incurred, or had to be capitalized and recovered through depreciation over the life of the property. DISC's using the CLADR system as the basis for their depreciation deduction could elect to deduct currently certain expenditures for repairs, maintenance, rehabilitation, or improvement up to a specified amount (repair allowance) for each account, with the excess capitalized and depreciated.

Amounts deducted as "Repairs" were considered "Export Promotion Expenses" under Code section 994 described under a separate heading.

Repairs were not tabulated separately in the statistics for 1972. For 1972, they were included, instead, in "Other Expenses: Other." However, a few DISC's may have included some amounts deducted as repairs as "Other Export Promotion Expenses" for use in allocating income between the DISC and its "related supplier" through special intercompany pricing rules provided for under Code section 994. See "Intercompany Pricing Method," described under a separate heading.

Salaries and Wages

Included here was compensation paid to sales, clerical, and other personnel not handling the product sold. These salaries and wages were considered "Export Promotion Expenses" under Code section 994, described under a separate heading.

Not included were "Compensation of Officers" and "Sales Commissions," which were tabulated separately, and salaries and wages for handling the products sold shown as part of the DISC's cost of sales and operations.

Sales to Related DISC's

These sales were specifically excluded from qualified export receipts and reported, instead, as "nonqualified receipts." Both "Qualified Export Receipts" and "Nonqualified Export Receipts" are described under separate headings.

A "related" DISC was one that was a member of the same "controlled group" as the DISC filing the return. For purposes of the DISC provisions, control meant direct or indirect ownership of more than 50 percent of the total combined voting power of all classes entitled to vote. For the controlled group provisions applicable to corporations in general, control was based on 80 percent or more ownership of such stock.

Services Related to a Qualified Export Sale or Lease

Gross receipts for services which were related and subsidiary to a qualified export sale or lease were included in "qualified export receipts." A service was related to a sale or lease if it was of a kind customarily and usually furnished with that type of transaction and the contract to furnish such services was:

- (a) provided for (expressly or by implication) by the contract of sale or lease,
- (b) entered into on or before the date which was 2 years after the date of the contract of sale or lease, or
- (c) a renewal of a services contract as described in (a) or (b) above.

A service was subsidiary to a sale or lease of "Export Property," described under a separate heading, if it was reasonably expected at the time of the sale or lease that the gross receipts from all related services provided by the DISC did not exceed 50 percent of the sum of the gross receipts from the sale or lease, plus the gross receipts from related services. In the case of a sale, reasonable expectations were based on the 10-year period following the sale. In the case of a lease, reasonable expectations were based on the term of the lease.

Size of DISC Income Subject to Deferral Computation

Tables 29, 34, and 39 present statistics classified by size of

DISC income subject to deferral computation. This income was based on the amount computed in Schedule J, Part I, Deemed Distributions under Code section 995, of the Form 1120-DISC return, which is reproduced in Section 7 of this report. See "DISC Income Subject to Deferral Computation."

Size of Gross Receipts of the DISC

Tables 5, 8, 27, 31, and 32 present statistics classified by size of gross receipts of the DISC. These receipts of the DISC were based on the amount reported as "gross receipts of the DISC from all sources" on Schedule N, Form 1120-DISC, Geographic Source of Gross Receipts, which is reproduced in Section 7 of this report. These receipts are described under a separate heading.

Size of the Total Assets of the DISC

Tables 2, 14, and 24 present statistics classified by size of total assets of the DISC. Total assets was based upon the amount reported on the DISC's end-of-year balance sheet.

Returns with total assets zero or not reported were used as a classification for:

- (1) final returns of liquidating or dissolving DISC's which had disposed of all assets, and which, therefore, reported "zero" for total assets,
- (2) final returns of merging DISC's whose assets and liabilities were reported in the returns of the acquiring DISC, and which, therefore, reported their own total assets as "zero,"
- (3) certain part-year returns of DISC's (except initial returns of newly incorporated businesses), and
- (4) returns of active DISC's that did not provide balance sheet information. See "Total Assets and Total Liabilities."

Size of Total Assets of Majority Corporate Stockholder

Tables 4, 7, 16, 18, 26, and 30 present statistics classified by size of total assets of the DISC's majority stockholder that was a corporation. Total assets of the DISC's majority stockholder-corporation for 1973 and 1974 was based upon the amount reported in response to Question G on the 1973 Form 1120-DISC return and Question F on the 1974 Form 1120-DISC return. (These forms are reproduced in Section 7 of this report.)

The DISC's majority stockholder was based on 50 percent or more ownership by a single corporation. However, some DISC's were owned by

two or more related corporations that together owned 50 percent or more of the DISC's stock entitled to vote, but individually owned less than 50 percent of this stock. These returns were not taken into account for purposes of this size classification.

In a few cases, where the DISC was owned by two corporations, each with exactly 50 percent of the voting stock, the return was classified according to the total assets of the larger of the two stockholder-corporations.

For all DISC's included in the statistics for 1972, and also those DISC's for 1973 and 1974 that failed to report the total assets of their majority stockholder-corporation, an attempt was made to obtain total assets from records of the actual returns of the parent corporation if readily available or from other reference books. Returns of DISC's with majority stockholder-corporations for which assets estimates could not readily be determined are classified in the statistics as "Assets zero or not available."

See also "Assets Zero or Not Available" and "Type of Stockholder."

Statutory Special Deductions

Statutory special deductions is the term used for the statistics to describe the deductions for: (1) net operating losses of prior years, and (2) dividends received deduction defined as the sum of deductions for intercorporate dividends received. Since these deductions were allowed by law, in addition to ordinary and necessary business deductions, they are shown as deductions from net income.

In general, net income less statutory special deductions equalled the combined amounts of "tax deferred income and income taxable to stockholders." However, the intercorporate dividends received deduction was not restricted to returns with net income, nor, in general, to the amount of net income, and thus, became part of the statutory "net operating loss" for DISC's.

Definitions for the statutory special deductions applicable to DISC's contained in the statistics are as follows:

- (1) *Net operating loss deduction.*—The total net operating loss deduction was based on statutory "net operating losses" of prior or subsequent years which could be used to reduce the DISC's "tax deferred income and income taxable to stockholders" for a specified number of years. The amount shown in this report, however, consists only of losses from prior years actually used to reduce "tax deferred income and in-

come taxable to stockholders" for the current year. Losses incurred after the current year and carried back to that year at a later date could not be reported on the returns used for this report. In general, losses were carried back over a 3-year period, chronologically (including years for which the corporation was not a DISC), and any amount not offset against income during that time could then be carried forward against income for a period not exceeding 5 years. Longer carryover periods were allowed for certain foreign expropriation losses.

Net operating losses upon which the current year deduction was based included:

(a) the excess of ordinary and necessary business expenses over income in the previous loss years, and

(b) the statutory special deduction claimed in the loss year for dividends received (or any excess of this deduction over net income).

The net operating loss deducted for the current year was limited to net income reduced by the deductions for dividends received. The statistics are overstated to the extent small amounts of net operating loss deductions were reported by DISC's without net income; no attempt was made to exclude these amounts from the statistics.

(2) *Intercompany dividends received deduction.*—The intercompany dividends received deduction for DISC's in this report was the sum of the following components:

(a) a deduction equal to 85 percent of dividends received from domestic corporations which were themselves subject to Federal income taxation. This particular deduction accounted for the major portion of the intercompany dividends received deduction. Dividends received by DISC's from other DISC's were, thus, not eligible for the intercompany dividends received deduction. However, if the dividends were paid out of "Other Earnings and Profits," described under a separate heading, from a year before the election was made to become a DISC, the DISC was entitled to the deduction for such dividends.

(b) a deduction equal to 85 percent of certain dividends received from foreign corporations (1) which had been engaged in a trade or business within the United States for at least 3 years, and (2) which also had at least 50 percent of their gross income "effectively connected" with the conduct of a trade or business within the United States.

(c) a deduction equal to 100 percent of dividends received from wholly-owned foreign subsidiaries

whose entire gross income was "effectively connected" with the conduct of a trade or business within the United States.

(d) a deduction equal to 60.208 percent of dividends received on certain preferred stock of public utilities.

For DISC returns with net income for the taxable year, there was a limitation on the deduction, based on net income, for dividends received not subject to the 100 percent deduction (Code section 246). For these returns, the deduction could not exceed 85 percent of net income. This limitation was not applicable if the DISC had no net income for the year. In this case, the deduction became part of the statutory net operating loss previously described.

Tax Deferred Income and Income Taxable to Stockholders

This amount represented the DISC's net income (less deficit) minus the statutory special deductions (described under a separate heading). This "taxable income" was used in determining the amount of the DISC's earnings and profits that were considered to be "amounts deemed distributed" to the stockholders of the DISC. Generally, taxation on up to one-half of this amount could be deferred indefinitely and the remainder was taxable to stockholders in the year earned. See also "Amounts Actually Distributed and Amounts Deemed Distributed," described under a separate heading.

Taxes Paid

Taxes paid included the amounts reported as an ordinary and necessary business deduction, as well as identifiable amounts reported in the cost of goods sold and operations schedules. Included among the deductible taxes were ordinary State and local taxes paid or accrued during the year; social security and payroll taxes; unemployment insurance taxes; franchise taxes, excise taxes, income and profits taxes paid to foreign countries; and business, license, and privilege taxes. Some DISC's included sales taxes and excise and related taxes, which were part of the sales price of their products, as receipts. When this occurred, an equal and offsetting amount was usually included in the cost of sales and operations or as part of the separate deduction for taxes paid. When included in the cost of sales and operations, these taxes often were not identifiable and, therefore, could not be included in the statistics for taxes paid.

Taxes paid were not considered "export promotion expenses" under Code section 994, but were reported instead as "other expenses." Both "Export Promotion Expenses" and "Other Expenses" are described under separate headings.

Total Assets and Total Liabilities

Total assets and total liabilities were those reported in the end-of-year balance sheet in the DISC's books of account. Total assets were net after reduction by accumulated depreciation, amortization, and by the allowance for bad debts. When these allowances were reported as liabilities, they were treated as reductions from the asset accounts to which they related and the totals of assets and liabilities were adjusted accordingly. In addition, total liabilities were net after reduction by the cost of Treasury stock. Moreover, when Treasury stock intended for resale was identified in "other assets" on the asset side of the balance sheet, it was moved to the liability side for the statistics, and the totals of assets and liabilities were also adjusted.

Total Deductions

As derived for statistics, total deductions comprised (1) the cost of sales and operations, (2) "export promotion expenses," (3) "other expenses" not included as export promotion expenses, and (4) "net loss from sales of non-capital assets." Each of these is defined under a separate heading. Components of total deductions are shown in tables 1, 2, 13, 14, 23, and 24.

Total Liabilities (Excluding Net Worth)

This was the total amount of the DISC's current and noncurrent liabilities. Included in this amount were "accounts payable," "other current liabilities," "mortgages, notes, bonds payable in one year or more," and "other liabilities." Each of these is defined under a separate heading.

Total Qualified Export Receipts and Nonqualified Receipts

See "Qualified Export Receipts" and "Nonqualified Receipts" described under separate headings.

Total Receipts

The components of total receipts are shown in the income statement segment of tables 1, 2, 13, 14, 23, and 24. This amount was derived for the statistics as follows:

Included items.—(1) total qualified and nonqualified receipts before deduction of cost of sales and operations, ordinary and necessary business expenses and net loss from sales of noncapital assets, and (2) nontaxable interest received from State and local Government obligations. For those DISC's which operated on a commission basis, total receipts included only the commissions and not the gross receipts on which the commissions were earned.

Excluded items.—"Includable income from Controlled Foreign Corporations."

Total Receipts Less Total Deductions

This item differed from net income in that it included "Interest on State and Local Government Obligations" and excluded "includable income of Controlled Foreign Corporations." As such, it included all of the income "actually" (as opposed to "constructively") received by the DISC and reported on the return.

Trade Receivables (Net)

Trade receivables represented the accounts and notes receivable reduced by any allowance for bad debts, which arose from sales, leases, or services to customers on credit during the ordinary course of trade or business.

The amount shown in the statistics represented trade receivables that resulted from transactions which produced "qualified export receipts" and, therefore, was included under "qualified assets." Prior to October 26, 1974, a specific DISC had to be included in the transaction producing the qualified export receipts and, therefore, could hold only receivables arising from its own transactions. After October 25, 1974, the rule was changed to include any DISC in the same controlled group. Thus, it became possible for one DISC to hold the receivables arising from transactions involving one or more "related DISC's." This rule change, outlined in Public Law 93-482 amending U.S. tariff schedules, was, in general, effective with taxable years beginning January 1, 1974.

All other receivables were included as part of "nonqualified assets" and were not separately identified. "Qualified Export Receipts," "Qualified Assets," and "Nonqualified Assets" are all described under separate headings.

Type of Stockholder

Among the several classifications used in this report, DISC

return data are classified by type of stockholder. This classification was based upon the DISC's response to Question G on the 1972 and 1973 Form 1120-DISC return and Question F on the 1974 Form 1120-DISC return. Returns were classified as to whether:

(1) the DISC had a stockholder that owned 50 percent or more of the voting power of the stock entitled to vote in the DISC,

(2) the 50 percent or more (majority) stockholder was a corporation or a noncorporate stockholder (individual, partnership, estate, or trust).

The DISC's majority stockholder was based on 50 percent or more ownership by a single "person" (i.e., corporation, individual, partnership, estate, or trust) of stock entitled to vote. However, some DISC's were owned by two or more related persons that together owned 50 percent or more of the DISC's voting stock, but individually owned less than 50 percent of this stock. These returns were regarded for the statistics as "returns with no majority stockholder."

DISC's with a majority stockholder that was a corporation were also classified by size of total assets of the stockholder-corporation. In a few cases, where the DISC was owned by two corporations, each with exactly 50 percent of the voting stock, the return was classified according to the total assets of the larger of the two stockholder-corporations.

For 1973 and 1974, DISC's with a majority stockholder-corporation were required to report the parent corporation's identifying number and total assets on their returns. For 1972, DISC's with a majority stockholder-corporation were required to only report the parent corporation's identification number. For all DISC's included in the statistics for 1972, and also those DISC's for 1973 and 1974 that failed to report the total assets of their majority stockholder-corporation, an effort was made to obtain total assets from records of the actual returns of the parent corporation, if readily available, or from reference books. Returns of DISC's with a majority stockholder-corporation for which assets estimates could not be determined are classified in the statistics as "Assets Zero or Not Available." See "Assets Zero or Not Available" and "Size of Total Assets of Majority Corporate Stockholder."

Ultimate Use in U.S.

Property sold or leased by the DISC for "ultimate use" in the United States was specifically excluded from "qualified export

receipts" and reported instead as "nonqualified receipts." Both "Qualified Export Receipts" and "Nonqualified Receipts" are described under separate headings.

Included here was property sold to an unrelated "person" if the property was sold with an agreement or understanding that the property was to be used in the United States. Similar rules applied to property sold to unrelated persons that was incorporated into another product for use in the United States (if the property sold constituted 20 percent or more of the other product).

Property sold to a related person was deemed to be ultimately used in the United States if the related person used or sold the property in the United States.

In the case of a lease, actual use during each of the DISC's taxable years was the determining factor.

Warehousing

The costs of renting or leasing warehouse space was included as "Export Promotion Expenses" under Code section 994, described under a separate heading. The amounts shown in the statistics includes any identifiable warehousing reported in schedules in support of the cost of sales and operations.

Working Capital

This "qualified asset" category was the excess of current assets over current liabilities that was reasonably necessary to meet the working capital needs of the DISC. Current assets were cash and other assets (other than "trade receivables") which could reasonably be converted into cash or sold or consumed during the current normal operating cycle of the DISC's trade or business, usually less than 1 year. Current liabilities were obligations due within the current normal operating cycle of the trade or business of the DISC requiring the use of the DISC's current assets, usually less than 1 year.

The amount of working capital that the DISC could maintain depended upon the nature and volume of the DISC's activities at the end of the taxable year. Included were amounts that were necessary for reasonably anticipated extraordinary expenses. Generally accepted financial accounting principles were used in the determination of the amount of working capital the DISC needed. Amounts in excess of the working capital needs of the DISC were included in "Funds Awaiting Investment," described under a separate heading.

Description of the Sample and Limitations of the Data

General

The data presented in this report were derived from Domestic International Sales Corporation (DISC) returns, Forms 1120-DISC, for Income Years 1972, 1973, and 1974. All returns were manually sampled and selected before audit.

For Income Years 1972 and 1973, all Form 1120-DISC returns with accounting periods ended July 1972 through June 1973 and July 1973 through June 1974, respectively, were prescribed for inclusion in the sample. Returns with earlier accounting periods ended January 1972 through June 1972 were similarly included, although tabulated separately (see table A in Section 1).

For Income Year 1974, a two strata sample was introduced. The two sampling rates were 40 percent and 100 percent, depending on the size of total assets of the DISC's majority stockholder that was a corporation and size of "gross receipts of the DISC from all sources" as shown on Schedule N. The specific criteria are shown in table D. This table also shows the number of returns filed, the number of returns in the sample, and the prescribed and achieved rates for each of the sample

classes. All sample returns were selected on the basis of a systematic design of randomly selected digits using the eighth position of the Employer Identification Number. Since Form 1120-DISC returns were not included in the computerized Internal Revenue Service Business Master File system, they were manually designated and selected from the sampling frame of returns with accounting periods ended July 1974 through June 1975.

Estimates by income year are intended to represent complete data for the years involved. However, returns for prior years processed by the Internal Revenue Service during the same period as current year returns were included in the statistics to compensate for current year returns filed after the cutoff date for the receipt of returns used for this report, with one exception. This exception was for delinquent returns of large DISC's. Inclusion of returns for large DISC's was manually verified insofar as possible on a name basis because of their impact on the statistics. Therefore, delinquent returns of large DISC's were excluded from the statistics, because the current year's returns for the same DISC's were included.

The Form 1120-DISC returns sampled at the 100 percent rate for 1974 accounted for the largest part of the estimated dollar amounts reported on DISC returns. Table E presents data by prescribed sampling rate and selected major product or service. This table shows that 86 percent of the gross receipts of the DISC from all sources for all products and services was attributable to the 100 percent sample class.

Method of Estimation

The totals for the number of returns filed were the result of manual tabulations of all returns processed in each of the 10 Internal Revenue Service Centers. For each of the Income Years 1972, 1973, and 1974, a comparison was made between the expected and realized number of sample returns in each of the Service Centers to make certain the sample plan was operating properly.

For 1974, sampling weights were obtained by dividing the number of returns filed per sample class by the number of returns per stratum. For the 40-percent sample class for 1974 the sample weight was 2.50. The 2.50 sample weight was then

Table D.--Form 1120-DISC Returns: Number Filed, Number in Sample, and Prescribed and Achieved Sampling Rates, 1972-1974

Statistics of Income year	Sample class and definition	Number of returns filed	Number of returns in sample	Prescribed sampling rate	Achieved sampling rate
		(1)	(2)	(3)	(4)
1972.....	All returns.....	3,218	3,218	1.00	1.00
1973.....	All returns.....	4,450	4,450	1.00	1.00
1974.....	All returns.....	5,835	2,745	-	-
	Size of total assets of majority corporate stockholder:				
	Under \$250,000,000 and gross receipts of the DISC from all sources under \$10,000,000.....	5,149	2,059	0.40	0.40
	\$250,000,000 or more or gross receipts of the DISC from all sources \$10,000,000 or more.....	686	686	1.00	1.00

Table E.--All Active DISC Returns: Number of Returns and Gross Receipts of the DISC From All Sources by Prescribed Sampling Rate and by Selected Major Product or Service

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Selected major product or service	Number of returns			Gross receipts of the DISC from all sources			Returns sampled at the rate of—			
	Unweighted	Weighted	Unweighted as a percent of weighted	Unweighted Amount	Weighted Amount	Unweighted as a percent of weighted	1.00		.40	
							Number of returns	Gross receipts of the DISC from all sources	Number of returns (unweighted)	Gross receipts of the DISC from all sources (unweighted)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
All products and services	2,607	5,498	47	60,826,845	66,276,664	92	680	57,144,457	1,927	3,682,388
Nonmanufactured products and services	303	617	49	18,429,451	18,777,107	98	97	18,193,169	206	236,283
Agricultural products and services	119	222	53	15,839,791	16,029,030	98	52	15,717,849	67	121,943
Metal mining products and services	10	20	50	480,789	526,955	91	3	454,075	7	26,714
Coal mining products and services	19	24	79	1,434,595	1,450,931	98	16	1,425,009	3	9,586
Petroleum and gas products and services	6	8	75	152,120	152,967	99	**	**	**	**
Nonmetallic minerals	9	18	50	144,178	147,330	97	3	141,975	6	2,203
Export management services	7	15	46	12,658	14,659	86	**	**	6	1,891
Motion picture distribution	7	15	46	76,153	80,807	94	**	**	5	4,363
Engineering and architectural services	24	53	45	204,639	245,773	83	3	166,324	21	38,315
Miscellaneous nonmanufactured products and services	102	242	42	84,528	128,655	66	12	56,684	90	30,844
Manufactured products	2,304	4,881	47	42,397,394	47,499,558	89	583	38,951,289	1,721	3,446,105
Ordnance and accessories	9	17	52	44,319	49,505	89	**	**	7	5,175
Food and kindred products	113	214	52	2,050,854	2,415,598	84	44	1,818,930	69	231,924
Tobacco manufactures	15	21	71	395,322	407,990	96	11	383,429	4	11,893
Textile mill products	91	203	44	631,550	807,248	78	16	524,577	75	106,973
Apparel and other finished products	32	75	42	61,494	117,323	52	**	**	31	47,689
Lumber and wood products except furniture	93	203	45	1,143,390	1,327,825	86	18	1,006,929	75	136,462
Furniture and fixtures	13	33	39	21,102	28,344	74	**	**	12	4,120
Paper and allied products	56	104	53	1,335,336	1,455,971	91	22	1,255,276	34	80,060
Printing, publishing and allied products	48	107	44	127,167	214,332	59	7	68,484	41	58,682
Chemicals and allied products	242	474	51	6,226,550	6,706,148	92	91	5,904,814	151	321,736
Petroleum refining and related products	19	34	55	690,202	753,589	91	9	655,285	10	34,918
Rubber and miscellaneous plastics products	41	97	42	337,475	408,720	82	4	292,161	37	45,313
Leather and leather products	24	56	42	105,316	177,966	59	4	57,746	20	47,570
Stone, clay, glass and concrete products	22	44	50	281,905	314,416	89	8	262,461	14	19,444
Primary metal products	103	196	52	1,819,119	2,047,462	88	41	1,655,179	62	163,941
Fabricated metal products, except ordnance, machinery, and transportation equipment	199	447	44	1,019,263	1,534,198	66	41	697,777	158	321,486
Machinery, except electrical	426	919	46	8,796,117	9,869,684	89	98	8,082,553	328	713,564
Electrical machinery, equipment and supplies	334	737	45	3,525,014	4,175,043	84	60	3,045,882	274	479,132
Transportation equipment	161	325	49	11,368,055	11,757,816	96	52	11,103,550	109	264,505
Professional, scientific and controlling instruments, photographic and optical goods	105	235	44	1,642,012	1,880,329	87	21	1,477,595	84	164,417
Miscellaneous manufactured products	158	340	46	775,832	1,050,051	73	32	588,729	126	187,102

**Data deleted because of the number of sample returns on which they were based. Deleted data are included in the appropriate totals.

NOTE See text for "Explanation of Terms" and "Description of the Sample and Limitations of the Data."

randomly converted to an "integer weighting factor" so that 50 percent of the returns were systematically given an integer weighting factor of 2 and the other 50 percent of the returns an integer weighting factor of 3.

Column (1) of table D shows the number of returns filed for Income Years 1972, 1973, and for the two sample classes for Income Year 1974. Using Income Year 1972 as an example, there is a difference of 392 returns between the total number of returns (2,826) in column (1) of table 1 and the total number of returns filed (3,218) in column (1) of Table D. This difference occurred because the following returns were excluded from the 1972 tables: (1) inactive DISC returns defined as showing neither income nor deductions; (2) amended returns not associated with the original return (the original return was already subject to sampling); and (3) tentative returns not associated with a revised return (the revised return was subject to sampling). The above types of returns also account for the

difference between the number of returns filed in table D and total number of returns in the tables for both 1973 and 1974.

Sampling Variability

The coefficient of variation is the standard deviation (sampling variability) of the estimate expressed as a percent of the estimated value. The standard deviation, when added to and subtracted from the value, provides (for normally distributed estimates) the computed upper and lower limits within which approximately two out of three estimates derived from similarly selected samples would be expected to fall.

The only year, for purposes of this report, for which the data were based on a stratified sample was 1974. For 1974, coefficients of variation based on the sum-of-the-squares method were computed only for corporations in general, and not separately for DISC's. However, an upper limit value of the coefficient of variation for a DISC frequency estimate based on a formula derived from the sum-of-

the-squares method can be obtained from table F. These table values are based on the maximum weight for a sample return which could be contained in the estimate. The coefficients of variation in table F may be used as rough estimates for the coefficients of variation which apply to amounts associated with frequencies. Because of the predominant effect of large DISC's on the statistics, the coefficient of variation of an associated amount can be larger if there are a negligible number of large DISC's included in a table cell and if the dollar amount of the item measured in the cell varies considerably from return to return.

A dash in place of a frequency or amount indicates that: (1) if the returns were sampled at a rate of 100 percent, no returns had the particular characteristics; or (2) in the case of 1974, if returns were sampled at the 40 percent rate, either no return in the population had the characteristic or the character was so rare that it did not appear on any sample returns.

Table F.--Coefficient of Variation of Estimated Number of Returns, 1974

Estimated number of returns ¹	Coefficient of variation (Percent)
Less than 10.....	(¹)
10.....	(¹)
15.....	31.6
20.....	27.4
25.....	24.5
35.....	20.7
50.....	17.3
75.....	14.1
100.....	12.2
150.....	10.0
200.....	8.7
250.....	7.7
300.....	7.1
400.....	6.1
500.....	5.5
600.....	5.0
800.....	4.3
1,000.....	3.9
1,200.....	3.5
1,500.....	3.2
1,700.....	3.0
2,000.....	2.7
2,500.....	2.4
3,000.....	2.2
3,500.....	2.1
4,000.....	1.9
5,000.....	1.7
6,000.....	(²)

¹The sample was too small to yield a reliable estimate of the coefficient of variation.

²Not applicable because the estimated number of returns was greater than the population estimates.

NOTE: This table is not applicable to data for returns with total assets of majority corporate stockholder \$250,000,000 or more or with gross receipts of the DISC from all sources \$10,000,000 or more. These returns were sampled at the 100 percent rate and as a result, data from them are not subject to sampling variability.

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Instructions,
1972, 1973, 1974**

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Schedule A.—COST OF GOODS SOLD (See instruction 5)	
Reflect actual purchases from a related supplier at the transfer price determined under the inter-company pricing rules of section 994, if used for commission sales, see instruction 5.	
1 Inventory at the beginning of the year 2 Purchases 3 Salaries and wages 4 Other costs (attach schedule) 5 Total 6 Less: inventory at the end of the year 7 Cost of goods sold—Enter here and on line 5, page 1	Method of inventory valuation..... Was there any substantial change in the manner of determining quantities, costs or valuations between the opening and closing inventory? Yes <input type="checkbox"/> No <input type="checkbox"/> If "Yes," attach an explanation.

Schedule C.—DIVIDENDS (See instruction 2(e))																																											
1 Domestic corporations subject to the 85% deduction 2 Certain preferred stock of public utilities 3 Foreign corporations subject to the 85% deduction 4 Dividends from wholly-owned foreign subsidiaries subject to the 100% deduction (section 245(b)) 5 Other dividends from foreign corporations 6 Includable income from controlled foreign corporations (Subpart F; attach Form 3644) 7 Dividends from a DISC or former DISC not included in line 1 (section 246(d)) 8 Other dividends 9 Total 10 Less: Qualified dividends—Enter the qualified dividends here and on line 2(e), page 1 11 Non-qualified dividends—Enter here and on line 3(e), page 1	Schedule D.—BAD DEBTS—RESERVE METHOD (See instruction 8(b)) <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 10%;">Year</th> <th style="width: 30%;">Trade notes and accounts receivable outstanding at the end of the year</th> <th style="width: 10%;">Settle on account</th> <th style="width: 10%;">Current year's provision</th> <th style="width: 10%;">Amount added to the reserve</th> <th style="width: 10%;">Reserve for bad debts at the end of the year</th> </tr> </thead> <tbody> <tr><td>1967</td><td></td><td></td><td></td><td></td><td></td></tr> <tr><td>1968</td><td></td><td></td><td></td><td></td><td></td></tr> <tr><td>1969</td><td></td><td></td><td></td><td></td><td></td></tr> <tr><td>1970</td><td></td><td></td><td></td><td></td><td></td></tr> <tr><td>1971</td><td></td><td></td><td></td><td></td><td></td></tr> <tr><td>1972</td><td></td><td></td><td></td><td></td><td></td></tr> </tbody> </table>	Year	Trade notes and accounts receivable outstanding at the end of the year	Settle on account	Current year's provision	Amount added to the reserve	Reserve for bad debts at the end of the year	1967						1968						1969						1970						1971						1972					
Year	Trade notes and accounts receivable outstanding at the end of the year	Settle on account	Current year's provision	Amount added to the reserve	Reserve for bad debts at the end of the year																																						
1967																																											
1968																																											
1969																																											
1970																																											
1971																																											
1972																																											

Schedule H.—SUMMARY OF DEPRECIATION (Other than additional first-year depreciation)		
Straight line	Declining balance	Total
1 Depreciation from Form 4832 2 Depreciation from Form 5005 3 Other	Sum of the years-digits Units of production 	Other (specify)

Schedule I.—DIVIDENDS RECEIVED DEDUCTION (See instruction 11(b))	
1 (e) 85% of line 1, Schedule C (b) 60.208% of line 2, Schedule C (c) 85% of line 3, Schedule C (d) 100% of line 4, Schedule C	2 Total—See page 6 of instructions for limitation. Enter here and on line 11(b), page 1

Form 1120-DISC (1972)

Schedule J—DEEMED AND ACTUAL DISTRIBUTIONS TO SHAREHOLDERS FOR THE TAXABLE YEAR (See instructions for Schedule J)

Part I—Deemed Distributions Under Section 955(b)(1)

- 1 Gross income derived during the year from producer's loans under section 955(b)(1)(A)
- 2 Gain recognized on the sale or exchange of property under section 955(b)(1)(B) (see instructions—attach computation)
- 3 Gain recognized on the sale or exchange of property under section 955(b)(1)(C) (see instructions—attach computation)
- 4 Total of lines 1, 2, and 3
- 5 (a) Taxable income (line 12, page 1)
- (b) Enter the amount from line 4 above
- (c) Line 5(a) less line 5(b) (if line 5(a) is a loss or is less than line 5(b), enter zero)
- (d) 50% of line 5(c) (deemed distribution under section 955(b)(1)(D))
- 6 Total of line 4 and line 5(d)
- 7 Earnings and profits for the taxable year (see instructions—attach computation)
- 8 Enter the smaller of line 6 or line 7 (but not less than zero)
- 9 Foreign investment attributable to producer's loans for the taxable year under section 955(b)(1)(E) (see instructions for limitation—attach computation)
- 10 Total deemed distributions under section 955(b)(1) (Add line 8 and line 9)

Part II—Deemed Distributions Under Section 955(b)(2)

- 1 Annual installment of distribution attributable to revocation of election in a prior year
- 2 Annual installment of distribution attributable to a failure to qualify as a DISC in a prior year
- 3 Total deemed distributions under section 955(b)(2) (Add line 1 and line 2)

Part III—Actual Distributions

- 1 Distributions to meet qualification requirements under section 992(c) (attach computation)
- 2 Other actual distributions
- 3 Total of line 1 and line 2
- (a) Previously taxed income
- (b) Accumulated DISC income (including DISC income of the current year)
- (c) Other earnings and profits
- (d) Other

Schedule K—SHAREHOLDER'S STATEMENT OF DISC DISTRIBUTION (Attach a separate Copy A, Schedule K (Form 1120-DISC) for each shareholder receiving a deemed actual distribution. Give Copy B to the shareholder. See instructions on the back of Copy C.)

Additional Information Required		Yes	No
F Date incorporated			
G Did any corporation, individual, partnership, trust, or estate at the end of the taxable year own, directly or indirectly, 30% or more of your voting stock?			
H If "Yes," attach a schedule showing the following information:			
(a) name, address, and identifying number; and			
(b) percentage owned			
If "Yes," was the owner of the voting stock an officer, individual, or partnership, trust, or estate?			
I Did you claim a deduction for expenses connected with:			
(1) Entertainment facility (boat, resort, ranch, etc.)?			
(2) Living accommodations (except employees on business)?			
(3) Employees' families at conventions or meetings?			
(4) Employee or family vacations not reported on Form W-2?			
J Refer to page 8 of the instructions and state the principal business activity			
K Did the corporation, at any time during the taxable year, have any interest in, or signature or other authority over, a bank, securities, or other financial account in a foreign country?			
If "Yes," attach Form 4683. (For definitions, see Form 4683.)			
L Were you a U.S. shareholder of any controlled foreign corporation?			
(See sections 951 and 957.)			
If "Yes," attach Form 3646 for each corporation.			

(e-4310a-1)

Form 1120-DISC (1972)

Schedule L—BALANCE SHEETS

Page 4

Assets		(X) Beginning of the taxable year	(Y) End of the taxable year
1 Qualified assets:			
(a) Working capital (cash and necessary temporary investments)			
(b) Funds awaiting investment (cash in U.S. banks in excess of working capital needs to acquire other qualified export assets)			
(c) Export-Import Bank obligations			
(d) Trade receivables (accounts and notes receivable)			
(e) Export property (inventory and qualified property held for lease)			
(f) Producer's loans			
(g) Investment in related foreign export corporations			
(h) Depreciable assets			
(i) Other (attach schedule)			
2 Nonqualified assets (list):			
3 Total assets			
Liabilities and Stockholders' Equity			
4 Accounts payable			
5 Other current liabilities (attach schedule)			
6 Mortgages, notes, bonds payable in 1 year or more			
7 Other liabilities (attach schedule)			
8 Capital stock			
9 Paid-in or capital surplus (attach reconciliation)			
10 Other earnings and profits			
11 Previously taxed income			
12 Accumulated DISC income			
13 Less cost of treasury stock			
14 Total liabilities and stockholders' equity			
Schedule M-1—RECONCILIATION OF INCOME PER BOOKS WITH INCOME PER RETURN			
1 Net income per books			
2 Excess of capital losses over capital gains			
3 Taxable income not recorded on books this year (itemize)			
4 Expenses recorded on books this year not deducted in this return (itemize)			
5 Total of lines 1 through 4			
Schedule M-2—ANALYSIS OF OTHER EARNINGS AND PROFITS (Line 10 above)			
1 Balance at the beginning of the year			
2 Increases (itemize)			
3 Other increases (itemize)			
4 Total of lines 1, 2, and 3			
Schedule M-3—ANALYSIS OF PREVIOUSLY TAXED INCOME (Line 11 above)			
1 Balance at the beginning of the year			
2 Deemed distributions under section 955(b)			
3 Other increases (itemize)			
4 Total of lines 1, 2, and 3			
Schedule M-4—ANALYSIS OF ACCUMULATED DISC INCOME (Line 12 above)			
1 Balance at the beginning of the year			
2 Increases (itemize)			
3 Total of lines 1 and 2			
4 Deficit in earnings and profits			
5 Reclamations under section 956(c)			
6 Balance at end of year (line 3 less line 5)			
Schedule N—GEOGRAPHIC SOURCE OF GROSS RECEIPTS (Attach a separate Schedule N (Form 1120-DISC))			

U.S. GOVERNMENT PRINTING OFFICE: 1971-O-435-919

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1972

Department of the Treasury

Internal Revenue Service

Instructions for Form 1120-DISC

Domestic International Sales Corporation Return

(References are to the Internal Revenue Code.)

The Revenue Act of 1971, Public Law 92-178, contained a major structural improvement and simplification for U.S. exporters. Congress has provided that special tax treatment for taxable years beginning on or after January 1, 1972. The Internal Revenue Service will issue the Handbook for Exporters (beginning on page 10 of the handbook) until such time as they may be modified by regulations or other Treasury publications. Any modification which may be adverse to taxpayers will apply prospectively only.

This handbook may be obtained from the Superintendent of Documents, U.S. Government Printing Office, Washington, D.C. 20402 for 40 cents.

Rules provided in these instructions are subject to modification under final regulations relating to the DISC provisions.

Sec. 992. Requirements of a DISC

(a) **General rule.**—The term "DISC" means a corporation which is incorporated in the United States and is organized under the laws of the District of Columbia and satisfies the following conditions for the taxable year:

- (1) 95 percent or more of the gross receipts (as defined in section 993(f)) of the corporation consist of qualified export receipts (as defined in section 993(a)).
- (2) 95 percent or more of the qualified export receipts (as defined in section 993(b)) of the corporation at the close of the taxable year equals or exceeds 95 percent of the sum of the adjusted basis of all assets of the corporation at the close of the taxable year.
- (3) The corporation does not have more than one class of outstanding stock is at least \$2,500 on each day (for a new corporation, on the last day for making an election and for each succeeding day) of the taxable year.
- (4) The corporation has made an election to be treated as a DISC and the election is in effect for the taxable year.

made within 8½ months after the close of the taxable year.

(d) **Ineligible corporations.**—The following corporations are not eligible to be treated as a DISC:

- (1) A corporation exempt from tax by reason of section 501.
- (2) A personal holding company (as defined in section 542).
- (3) A financial institution to which section 581 or 593 applies.
- (4) An insurance company subject to the tax imposed by subchapter L.
- (5) A regulated investment company.
- (6) A China Trade Act corporation receiving the special deduction provided in section 941(a), or
- (7) An electing small business corporation (as defined in section 1371(b)).

(5) The corporation has its own bank account and maintains separate books and records; and

(6) The corporation is not an ineligible corporation.

(b) **Election.**—An election by an electing corporation to be treated as a DISC must be made on or before the 90-day period immediately preceding the beginning of the taxable year and by a new corporation within 90 days after the beginning of the first taxable year.

In general, the election will be valid in the corporation on the first day of the first taxable year for which the election is effective consent to the election. (See Form 4876, Election to be Treated as a DISC.)

An election may be terminated by a revocation of the election for any reason at any time after the election is made for which the election is effective if made at any time during the first 90 days of the taxable year (or for the taxable year following the taxable year in which made, if made after the close of such 90 days), will be terminated by the continued failure of the corporation to be a DISC for each of any 5 consecutive taxable years of the corporation for which an election is effective.

(c) **Distributions to meet qualification requirements.**—A corporation which for a taxable year does not satisfy the gross receipts or qualified export receipts condition will be deemed to satisfy the condition for the year if it makes a pro rata distribution of property after the close of the taxable year to its shareholders (designated at the time of the distribution as a distribution to meet qualification requirements) with respect to their assets in an amount equal to 95 percent of the taxable income attributable to its gross receipts which are not qualified export receipts if it fails the gross receipts condition. (2) The fair market value of those assets which are not qualified export assets on the last day of the taxable year must equal the sum of the qualified export assets condition is not met; and

(3) The sum of (1) and (2) if neither condition is met.

See section 992(c)(2) for reasonable cause for failure to make distributions to meet qualification requirements in section 993(a)(1), (A), (B), (C), (D), (G), or (H).

(b) **Qualified export assets.**—Qualified export assets of a corporation are:

- (1) export property;
- (2) assets used primarily in connection with the sale, lease, rental, storage, or distribution of export property, or the production, growing, or extraction of export property, or the performance of engineering, assembly, or servicing of export property, or the performance of engineering or architectural services as described in section 993(a)(1)(G) or managerial services in the furtherance of export property, or the performance of services as described in section 993(a)(1)(A), (B), (C), and (D);
- (3) accounts receivable and evidences of indebtedness which arise by reason of transactions described in section 993(a)(1), (A), (B), (C), (D), (G), or (H).

(c) **Related foreign export corporation.**—A DISC may acquire and receive income in the form of dividends and interest from the following investments which are related to exports from the U.S.:

- (1) A DISC may acquire and receive income in the form of dividends and interest from the following investments which are related to exports from the U.S.:
- (2) A DISC may acquire and receive income in the form of dividends and interest from the following investments which are related to exports from the U.S.:

(d) **Producer's loans.**—An obligation subject to the rules provided in section 993(a)(2) and (3) will be treated as arising out of a producer's loan if the unpaid balance of all other producer's loans made by the DISC does not exceed the accumulated DISC income at the beginning of the month in which the loan was made;

(e) **Related foreign export corporation.**—A DISC may acquire and receive income in the form of dividends and interest from the following investments which are related to exports from the U.S.:

(f) **Related foreign export corporation.**—A DISC may acquire and receive income in the form of dividends and interest from the following investments which are related to exports from the U.S.:

(g) **Related foreign export corporation.**—A DISC may acquire and receive income in the form of dividends and interest from the following investments which are related to exports from the U.S.:

(h) **Related foreign export corporation.**—A DISC may acquire and receive income in the form of dividends and interest from the following investments which are related to exports from the U.S.:

(4) money, bank deposits, and other similar temporary investments which are reasonably necessary to meet the working capital requirements of the corporation;

(5) obligations arising in connection with a producer's loan;

(6) stock or securities of a related foreign export corporation;

(7) obligations issued, guaranteed, or insured, in whole or in part, by the Export-Import Bank of the United States or the Foreign Credit Insurance Association in those cases where the obligations are acquired by the DISC as a result of the seller or purchaser of the goods or services with respect to which the obligations arose;

(8) obligations issued by a domestic corporation organized solely for the purpose of financing sales of export property pursuant to an agreement with the United States under which the corporation makes export loans guaranteed by the bank; and

(9) amounts (other than reasonable working capital) on deposit in the U.S. that are utilized during the period provided by regulations to acquire other qualified export assets.

(c) **Export property.**—Export property means property:

- (1) manufactured, produced, grown, or extracted in the U.S. by a person other than a DISC;
- (2) held primarily for sale, lease, or rental in the ordinary course of trade or business, by or to a DISC, for direct use, consumption, or disposition outside the U.S.; and
- (3) having a fair market value of which not more than 50% is attributable to articles imported into the U.S.

(d) **Producer's loans.**—An obligation subject to the rules provided in section 993(a)(2) and (3) will be treated as arising out of a producer's loan if the unpaid balance of all other producer's loans made by the DISC does not exceed the accumulated DISC income at the beginning of the month in which the loan was made;

(e) **Related foreign export corporation.**—A DISC may acquire and receive income in the form of dividends and interest from the following investments which are related to exports from the U.S.:

(f) **Related foreign export corporation.**—A DISC may acquire and receive income in the form of dividends and interest from the following investments which are related to exports from the U.S.:

(g) **Related foreign export corporation.**—A DISC may acquire and receive income in the form of dividends and interest from the following investments which are related to exports from the U.S.:

(h) **Related foreign export corporation.**—A DISC may acquire and receive income in the form of dividends and interest from the following investments which are related to exports from the U.S.:

(i) **Related foreign export corporation.**—A DISC may acquire and receive income in the form of dividends and interest from the following investments which are related to exports from the U.S.:

(j) **Related foreign export corporation.**—A DISC may acquire and receive income in the form of dividends and interest from the following investments which are related to exports from the U.S.:

(k) **Related foreign export corporation.**—A DISC may acquire and receive income in the form of dividends and interest from the following investments which are related to exports from the U.S.:

(l) **Related foreign export corporation.**—A DISC may acquire and receive income in the form of dividends and interest from the following investments which are related to exports from the U.S.:

(m) **Related foreign export corporation.**—A DISC may acquire and receive income in the form of dividends and interest from the following investments which are related to exports from the U.S.:

(n) **Related foreign export corporation.**—A DISC may acquire and receive income in the form of dividends and interest from the following investments which are related to exports from the U.S.:

(o) **Related foreign export corporation.**—A DISC may acquire and receive income in the form of dividends and interest from the following investments which are related to exports from the U.S.:

(p) **Related foreign export corporation.**—A DISC may acquire and receive income in the form of dividends and interest from the following investments which are related to exports from the U.S.:

(q) **Related foreign export corporation.**—A DISC may acquire and receive income in the form of dividends and interest from the following investments which are related to exports from the U.S.:

(r) **Related foreign export corporation.**—A DISC may acquire and receive income in the form of dividends and interest from the following investments which are related to exports from the U.S.:

(s) **Related foreign export corporation.**—A DISC may acquire and receive income in the form of dividends and interest from the following investments which are related to exports from the U.S.:

(t) **Related foreign export corporation.**—A DISC may acquire and receive income in the form of dividends and interest from the following investments which are related to exports from the U.S.:

(u) **Related foreign export corporation.**—A DISC may acquire and receive income in the form of dividends and interest from the following investments which are related to exports from the U.S.:

is a related foreign export corporation if:

- (1) stock possessing more than 50 percent of the total combined voting power of all classes of stock entitled to vote is owned directly by the DISC;
- (2) 95 percent or more of the foreign corporation's gross receipts for its taxable year ending with or within the taxable year of the DISC consists of qualified export receipts (as defined in section 993(a)(1)(A) through (D) and interest on any obligation described in section 993(b)(3) and (4); and
- (3) the adjusted basis of the qualified export assets held by the foreign corporation at the close of the taxable year equals or exceeds 95 percent of the sum of the adjusted basis of all assets held by it at the close of the taxable year.

(b) **Real property holding company.**—A foreign corporation is a related foreign export corporation if:

- (1) stock possessing more than 50 percent of the total combined voting power of all classes of stock entitled to vote is owned directly by the DISC; and
- (2) its exclusive function is to hold real estate under lease (otherwise than as a tenant) in the U.S. for the purpose of the DISC because of a requirement of applicable foreign law that the DISC cannot hold title.

(c) **Associated foreign corporation.**—A foreign corporation is a related foreign export corporation if:

- (1) stock possessing more than 50 percent of the total combined voting power of all classes of stock entitled to vote is owned directly by the DISC; and
- (2) its exclusive function is to hold real estate under lease (otherwise than as a tenant) in the U.S. for the purpose of the DISC because of a requirement of applicable foreign law that the DISC cannot hold title.

(d) **Associated foreign corporation.**—A foreign corporation is a related foreign export corporation if:

- (1) stock possessing more than 50 percent of the total combined voting power of all classes of stock entitled to vote is owned directly by the DISC; and
- (2) its exclusive function is to hold real estate under lease (otherwise than as a tenant) in the U.S. for the purpose of the DISC because of a requirement of applicable foreign law that the DISC cannot hold title.

(e) **Associated foreign corporation.**—A foreign corporation is a related foreign export corporation if:

- (1) stock possessing more than 50 percent of the total combined voting power of all classes of stock entitled to vote is owned directly by the DISC; and
- (2) its exclusive function is to hold real estate under lease (otherwise than as a tenant) in the U.S. for the purpose of the DISC because of a requirement of applicable foreign law that the DISC cannot hold title.

(f) **Associated foreign corporation.**—A foreign corporation is a related foreign export corporation if:

- (1) stock possessing more than 50 percent of the total combined voting power of all classes of stock entitled to vote is owned directly by the DISC; and
- (2) its exclusive function is to hold real estate under lease (otherwise than as a tenant) in the U.S. for the purpose of the DISC because of a requirement of applicable foreign law that the DISC cannot hold title.

(g) **Associated foreign corporation.**—A foreign corporation is a related foreign export corporation if:

- (1) stock possessing more than 50 percent of the total combined voting power of all classes of stock entitled to vote is owned directly by the DISC; and
- (2) its exclusive function is to hold real estate under lease (otherwise than as a tenant) in the U.S. for the purpose of the DISC because of a requirement of applicable foreign law that the DISC cannot hold title.

(h) **Associated foreign corporation.**—A foreign corporation is a related foreign export corporation if:

- (1) stock possessing more than 50 percent of the total combined voting power of all classes of stock entitled to vote is owned directly by the DISC; and
- (2) its exclusive function is to hold real estate under lease (otherwise than as a tenant) in the U.S. for the purpose of the DISC because of a requirement of applicable foreign law that the DISC cannot hold title.

(i) **Associated foreign corporation.**—A foreign corporation is a related foreign export corporation if:

- (1) stock possessing more than 50 percent of the total combined voting power of all classes of stock entitled to vote is owned directly by the DISC; and
- (2) its exclusive function is to hold real estate under lease (otherwise than as a tenant) in the U.S. for the purpose of the DISC because of a requirement of applicable foreign law that the DISC cannot hold title.

(j) **Associated foreign corporation.**—A foreign corporation is a related foreign export corporation if:

- (1) stock possessing more than 50 percent of the total combined voting power of all classes of stock entitled to vote is owned directly by the DISC; and
- (2) its exclusive function is to hold real estate under lease (otherwise than as a tenant) in the U.S. for the purpose of the DISC because of a requirement of applicable foreign law that the DISC cannot hold title.

(k) **Associated foreign corporation.**—A foreign corporation is a related foreign export corporation if:

- (1) stock possessing more than 50 percent of the total combined voting power of all classes of stock entitled to vote is owned directly by the DISC; and
- (2) its exclusive function is to hold real estate under lease (otherwise than as a tenant) in the U.S. for the purpose of the DISC because of a requirement of applicable foreign law that the DISC cannot hold title.

(l) **Associated foreign corporation.**—A foreign corporation is a related foreign export corporation if:

- (1) stock possessing more than 50 percent of the total combined voting power of all classes of stock entitled to vote is owned directly by the DISC; and
- (2) its exclusive function is to hold real estate under lease (otherwise than as a tenant) in the U.S. for the purpose of the DISC because of a requirement of applicable foreign law that the DISC cannot hold title.

(m) **Associated foreign corporation.**—A foreign corporation is a related foreign export corporation if:

- (1) stock possessing more than 50 percent of the total combined voting power of all classes of stock entitled to vote is owned directly by the DISC; and
- (2) its exclusive function is to hold real estate under lease (otherwise than as a tenant) in the U.S. for the purpose of the DISC because of a requirement of applicable foreign law that the DISC cannot hold title.

(n) **Associated foreign corporation.**—A foreign corporation is a related foreign export corporation if:

- (1) stock possessing more than 50 percent of the total combined voting power of all classes of stock entitled to vote is owned directly by the DISC; and
- (2) its exclusive function is to hold real estate under lease (otherwise than as a tenant) in the U.S. for the purpose of the DISC because of a requirement of applicable foreign law that the DISC cannot hold title.

(o) **Associated foreign corporation.**—A foreign corporation is a related foreign export corporation if:

- (1) stock possessing more than 50 percent of the total combined voting power of all classes of stock entitled to vote is owned directly by the DISC; and
- (2) its exclusive function is to hold real estate under lease (otherwise than as a tenant) in the U.S. for the purpose of the DISC because of a requirement of applicable foreign law that the DISC cannot hold title.

(p) **Associated foreign corporation.**—A foreign corporation is a related foreign export corporation if:

- (1) stock possessing more than 50 percent of the total combined voting power of all classes of stock entitled to vote is owned directly by the DISC; and
- (2) its exclusive function is to hold real estate under lease (otherwise than as a tenant) in the U.S. for the purpose of the DISC because of a requirement of applicable foreign law that the DISC cannot hold title.

(q) **Associated foreign corporation.**—A foreign corporation is a related foreign export corporation if:

- (1) stock possessing more than 50 percent of the total combined voting power of all classes of stock entitled to vote is owned directly by the DISC; and
- (2) its exclusive function is to hold real estate under lease (otherwise than as a tenant) in the U.S. for the purpose of the DISC because of a requirement of applicable foreign law that the DISC cannot hold title.

(r) **Associated foreign corporation.**—A foreign corporation is a related foreign export corporation if:

- (1) stock possessing more than 50 percent of the total combined voting power of all classes of stock entitled to vote is owned directly by the DISC; and
- (2) its exclusive function is to hold real estate under lease (otherwise than as a tenant) in the U.S. for the purpose of the DISC because of a requirement of applicable foreign law that the DISC cannot hold title.

(s) **Associated foreign corporation.**—A foreign corporation is a related foreign export corporation if:

- (1) stock possessing more than 50 percent of the total combined voting power of all classes of stock entitled to vote is owned directly by the DISC; and
- (2) its exclusive function is to hold real estate under lease (otherwise than as a tenant) in the U.S. for the purpose of the DISC because of a requirement of applicable foreign law that the DISC cannot hold title.

(t) **Associated foreign corporation.**—A foreign corporation is a related foreign export corporation if:

- (1) stock possessing more than 50 percent of the total combined voting power of all classes of stock entitled to vote is owned directly by the DISC; and
- (2) its exclusive function is to hold real estate under lease (otherwise than as a tenant) in the U.S. for the purpose of the DISC because of a requirement of applicable foreign law that the DISC cannot hold title.

(u) **Associated foreign corporation.**—A foreign corporation is a related foreign export corporation if:

- (1) stock possessing more than 50 percent of the total combined voting power of all classes of stock entitled to vote is owned directly by the DISC; and
- (2) its exclusive function is to hold real estate under lease (otherwise than as a tenant) in the U.S. for the purpose of the DISC because of a requirement of applicable foreign law that the DISC cannot hold title.

(v) **Associated foreign corporation.**—A foreign corporation is a related foreign export corporation if:

- (1) stock possessing more than 50 percent of the total combined voting power of all classes of stock entitled to vote is owned directly by the DISC; and
- (2) its exclusive function is to hold real estate under lease (otherwise than as a tenant) in the U.S. for the purpose of the DISC because of a requirement of applicable foreign law that the DISC cannot hold title.

(w) **Associated foreign corporation.**—A foreign corporation is a related foreign export corporation if:

- (1) stock possessing more than 50 percent of the total combined voting power of all classes of stock entitled to vote is owned directly by the DISC; and
- (2) its exclusive function is to hold real estate under lease (otherwise than as a tenant) in the U.S. for the purpose of the DISC because of a requirement of applicable foreign law that the DISC cannot hold title.

(x) **Associated foreign corporation.**—A foreign corporation is a related foreign export corporation if:

- (1) stock possessing more than 50 percent of the total combined voting power of all classes of stock entitled to vote is owned directly by the DISC; and
- (2) its exclusive function is to hold real estate under lease (otherwise than as a tenant) in the U.S. for the purpose of the DISC because of a requirement of applicable foreign law that the DISC cannot hold title.

(y) **Associated foreign corporation.**—A foreign corporation is a related foreign export corporation if:

- (1) stock possessing more than 50 percent of the total combined voting power of all classes of stock entitled to vote is owned directly by the DISC; and
- (2) its exclusive function is to hold real estate under lease (otherwise than as a tenant) in the U.S. for the purpose of the DISC because of a requirement of applicable foreign law that the DISC cannot hold title.

amount which does not exceed the greatest of:

- (1) 4 percent of the qualified export receipts on the sale of the property to the DISC;
- (2) 50 percent of the combined taxable income of the DISC and the person which is attributable to the qualified export receipts; and
- (3) the sale price actually charged (subject to the limitations of section 992).

(Note: Generally, intercompany promissory notes (1) and (2) above will not permit the related person to price at a loss.)

Export promotion expenses are those expenses incurred to advance the distribution or sale of export property for use outside the U.S. but does not include income taxes. The expenses will also include freight expenses to the extent of 50 percent of the cost of shipping export property aboard airplanes owned or leased by the corporation, as documented under the laws of the U.S. in those cases where law or regulations do not require that the property be shipped aboard such airplanes or ships.

General instructions

Corporations required to file Form 1120-DISC must file Form 1120-DISC with the Internal Revenue Service by the due date for filing the corporation's federal income tax return.

Where to file.—The following instructions apply to the Internal Revenue Service Center addresses:

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are designated as being eligible for the 85% dividends-received deduction. These are distributions which are made out of other earnings and profits.

For dividends received from a regulated investment company, see section 854 for the amount subject to the 85% deduction.

Dividends received from a corporation which has elected to be treated as a partnership should not be treated as dividends.

(2) Enter dividends received on the preferred stock of a public utility that is subject to income tax and is allowed the deduction provided in section 247 for dividends paid.

(3) Enter dividends received from foreign corporations that are eligible for the 85% deduction provided in section 243(a).

(4) Enter dividends received from wholly-owned foreign subsidiaries that are eligible for the 100% deduction provided in section 245(b).

(5) Enter foreign dividends (including minimum distributions under subpart F) that are not reportable on lines 3 and 4. Exclude distributions of property to unrelated persons for use outside the U.S. that are determined on a year-by-year basis. The amount must be reported on line 3.

(6) Include income constructively received from controlled foreign corporations under subpart F. This amount should equal the total of amounts reported in Schedule A, line 5 of Form(s) 3646.

(7) Enter dividends received from a DISC or former DISC in a foreign country that are not reportable on lines 3 and 4. Exclude distributions of property to unrelated persons for use outside the U.S. that are determined on a year-by-year basis. The amount must be reported on line 3.

(8) Include dividends received from regulated investment companies that are not subject to the 85% deduction. These dividends are received from a real estate investment trust which, for the taxable year of the trust in which the dividends are paid, qualifies under sections 856 through 858; dividends are not eligible for a dividends-received deduction because of the holding period of the dividends; or the dividends are received from a partnership.

(9) Enter dividends received from a corporation that is a partner in a partnership that is a DISC or former DISC.

(10) Dividends from a qualified foreign investment of a DISC in a regulated investment company. Generally, the dividends are received from a subsidiary of a foreign selling subsidiary of the DISC which qualifies as a foreign international sales corporation (FISCO).

(11) Interest on producer's loans.—A producer's loan must be evidenced by a note or other evidence of indebtedness.

U.S. and the property is delivered outside the U.S. within one year after the sale by such DISC.

The second part of the export requirement for sales is that the sale must not be for ultimate use in the U.S. This is determined by the sale of the property. If the property is to be used predominantly outside the U.S., the sale is not for ultimate use in the U.S.

Property sold to an unrelated person in the U.S. if the property is sold pursuant to an agreement or understanding that the property will be used in the U.S. or if the property is sold to a person who is known to be a foreign wholesaler and it is known to be a substantial extent, supplies the U.S. retail market, the sale would not be a sale for ultimate use in the U.S. in the case of certain exported commodities incorporated into products imported into the U.S.

2(a). Leasing of export property.—Enter the gross amount received from the leasing (including subleasing) of export property to unrelated persons for use outside the U.S. that is determined on a year-by-year basis. The amount must be reported on line 3.

2(b). Services related and subsidiary.—Enter the gross amount received from a service related to a sale or lease if it is of a kind customarily and usually furnished with that type of transaction in a trade or business in which the transaction arose and if the agreement to provide the service is subsidiary to the sale or lease. A service is subsidiary if it is of less importance and value as compared to the sale or lease.

2(c). Engineering and architectural services.—Receipts from engineering or architectural services on foreign construction projects which are either located in the U.S. or produced abroad are qualified receipts. They include feasibility studies, design and engineering, and general supervision of construction but do not include services connected with exploration for minerals.

2(d). Export management services.—Include on this line receipts for export management services provided to unrelated persons.

2(e). Qualified dividends.—(Numbered to correspond with line numbers in Schedule C.)

(1.) Enter dividends received from domestic corporations subject to income tax and the 85% deduction under section 243(a)(1).

(2.) Include on this line dividends received from a DISC or former DISC that

Specific Instructions
(Numbered to correspond with the line numbers on page 1 of the return.)

Gross Income

Enter gross income in lines 1 through 3 categorized as either (1) export receipts, (2) other qualified export receipts, or (3) nonqualified gross receipts. If the sale of the property is for ultimate use in the U.S., the sale is not for ultimate use in the U.S. If the property is sold to a person who is known to be a foreign wholesaler and it is known to be a substantial extent, supplies the U.S. retail market, the sale would not be a sale for ultimate use in the U.S. in the case of certain exported commodities incorporated into products imported into the U.S.

Note: Special Rule For The Completion Of Lines 1, 2, and 3 When The DISC Acts As A Commission Agent.—In the case of commissions on the sale, lease, or rental of property, the gross amount reported on line 1 is the gross amount received from the sale, lease, or rental of property on which the commissions arose and (2) the commissions earned on the sale, lease, or rental. Enter the commissions earned on the sale, lease, or rental, rather than gross amount, on line 2. The appropriate line on Form 1120-DISC.

If you use the installment method of reporting, attach a schedule showing for the current and 3 preceding years:

(a) gross sales, (b) cost of goods sold, (c) gross profit, (d) percentage of gross profit to gross sales, (e) amount collected, and (f) gross profit on amount collected.

1. Qualified export receipts from the sale of export property.—These are receipts from the sale of property, such as inventory, produced in the U.S. for direct use, consumption, or disposition outside the U.S.

For a sale to meet the export requirement, it must meet (1) a destination test, (2) a use test, and (3) a sale test. The destination test will be considered satisfied if:

(a) the DISC delivers the property to a carrier or freight forwarder for delivery outside the U.S. regardless of the F.O.B. point or place of passage of title, whether to a U.S. or foreign purchaser and whether for use of the purchaser or for resale;

(b) the sale is to an unrelated DISC for such a purpose, either delivery is to a DISC or the U.S. or to a foreign destination; or

(c) the sale is to any unrelated person for delivery in the U.S. if the DISC establishes that after the sale by the DISC there is no further sale, use, assembly, or other processing within the

total need not be entered on the schedule but must be entered on page 1.

Enter your name and identifying number on all attachments exactly as shown on page 1, Form 1120-DISC.

J. Amended return.—An error in a previously filed return may be corrected by filing an amended Form 1120-DISC.

K. Signature.—The return must be signed by the president, vice president, treasurer, assistant treasurer, chief accounting officer, or by any other corporate officer (such as tax officer) who is authorized to sign.

A receiver, trustee, or assignee must sign any return that he is required to file on behalf of a corporation.

L. Total assets.—If there are no assets at the end of the taxable year, enter the total assets at the beginning of the taxable year.

M. Penalty for failure to file returns and provide information.—A penalty is imposed for failure to file a return and for failure to provide information required by section 7203 on any person required to supply information or to file a return who fails to supply information or file a return at the time prescribed or who files a return which does not show the information required by section 7203. The failure is due to responsible cause, the penalty is \$1,000 for each failure to supply information (the total amount imposed for all failures during any calendar year will not exceed \$25,000) or (2) \$1,000 for each failure to file a return.

N. Taxation of a DISC.—A DISC is not subject to any tax imposed by sections 1 through 1491 except for the tax imposed by sections 1491 through 1494 on certain transfers to avoid tax.

A DISC is not subject to the corporate income tax, the minimum tax on tax preferences, or the accumulated earnings tax.

A DISC is subject to the provisions of sections 1491 through 1494 relating to withholding of tax on nonresident aliens and foreign corporations.

O. Investment credit and work incentive program credit.—The investment credit and the work incentive program credit do not apply to a DISC and they do not pass through to any shareholder in a DISC.

P. Nonresident alien individuals and foreign corporations, trusts, and estates.—All gains on the disposition of stock in a DISC or former DISC and all distributions out of accumulated DISC income to nonresident alien individuals are treated as effectively connected with the conduct of a trade or business conducted through a permanent establishment within the U.S.

beginning business, whichever is earlier, provided that the corporation is a DISC for the first taxable year.

F. Accounting methods.—A DISC may, generally, choose any method of accounting permissible under section 446(c), and the regulations thereunder. However, if a DISC is a member of a controlled group (as defined in section 993(a)(3)), the DISC may not choose a method of accounting which, if used by the DISC and other members of the controlled group, will result in a material distortion of the income of the DISC or any other member of the controlled group. A material distortion would occur, for example, if a DISC chooses to use the LIFO method of accounting and the DISC is a commission agent in a substantial volume of sales of property by a related corporation which uses the accrual method of accounting and which customarily pays commissions to the DISC more than 2 months after the sale.

Unless the law specifically permits, you may not change the method of accounting used to report income in prior years for income as a whole or for any material item without first securing consent on Form 3115, Application for Change in Accounting Method.

Rounding off to whole-dollar amounts.—Money items on your return and accompanying schedules may be shown as whole-dollar amounts by dropping any amount less than 50 cents and increasing any amount from 50 cents through 99 cents to the next higher dollar.

G. Stock ownership in foreign corporation.—If a DISC is owned 5% or more in value of the outstanding equity of a foreign personal holding company, attach the statement required by section 551(d).

If you control a foreign corporation or were a 10% or more shareholder of a controlled foreign corporation, you must be required to file Forms 2552 and 3646.

H. Financial statements.—The balance sheets must agree with your books and records. Any differences must be reconciled.

I. Attachments.—Attachments may be used if the lines on the form scheduled are not sufficient. They must contain the required information; must follow the format of the official schedule; and must be filed in the same sequence as the schedules appear on the official form. If an attachment is used in place of a schedule having a summary line on page 1, the

C. When to file.—Form 1120-DISC must be filed on or before the 15th day of the 9th month following the close of the taxable year.

No extension of time for filing will be granted.

D. Final returns.—If the corporation ceases to exist, write "FINAL RETURN" at the top of the form.

E. Accounting period.—To change your accounting period, see section 1442 of the regulations and Form 1128, Application for Change in Accounting Period.

Transition rule for change in taxable year in order to become a DISC.—A corporation may, without the consent of the Commissioner, change its annual accounting period beginning on the first day of any month in 1972, provided that:

(1) the change has the effect of accelerating the time as of which the corporation can become a DISC,

(2) the Commissioner is notified of the change by means of a statement filed with the Internal Revenue Service, and the change is not made after the end of the period during which the corporation may file an election to be treated as a DISC for such new taxable year, and

(3) the short period required to effect the change is not a taxable year in which there are no taxable income or net loss as defined in section 172.

Transition rule for change of taxable year of certain DISCs.—If all the shares of a DISC are held by a single shareholder or by members of a group that lies a consolidated return, the DISC may (without the consent of the Commissioner) change its annual accounting period beginning in 1972 which is the same as the taxable year of the shareholder or of the group. A change to a new accounting period may be made under this rule even if the DISC has changed its annual accounting period pursuant to the preceding paragraph.

Transition rule for the beginning of the first taxable year of certain corporations.—If a corporation organized before January 1, 1972, neither acquires assets (other than cash or other property) acquired as consideration for the issuance of stock nor begins doing business prior to January 1, 1972, the corporation is deemed to begin at the time the corporation acquires any asset (other than cash or other property) acquired as consideration for the issuance of stock) or

1972

Department of the Treasury Internal Revenue Service Instructions for Schedule N (Form 1120-DISC) Geographic Source of Gross Receipts

General Instructions

A. Purpose of Schedule N (Form 1120-DISC).—The purpose of this schedule is to report the geographic source of gross receipts of a corporation for the taxable year. Gross receipts from goods or services whose ultimate destination or use is within the U.S. must not be included in Part II.

For each country shown in Part I, with the exception of the U.S., use a separate line showing that country in Part I. The line must be numbered 1 through 10, in order of the country's gross receipts for the taxable year.

B. Part I.—Geographic Source of Gross Receipts from All Sources.—Complete Part I to report the geographic source of the qualified export receipts and the nonqualified gross receipts of the corporation. The "qualified export receipts" column should be completed for all gross receipts except for commission agents as explained below.

See general instruction D for the definition of "geographic source of gross receipts."

Qualified export receipts and nonqualified gross receipts.—In the case of a commission agent, the gross receipts are divided into "qualified export receipts" and "nonqualified gross receipts" columns on lines 1, 2, and 3, Form 1120-DISC. The gross receipts on the transaction that produced the commission earned should be completed and reported on lines 1, 2, and 3, Form 1120-DISC.

C. Part II.—Geographic Source of Gross Receipts Derived Outside the U.S. by the DISC and Certain Related Persons.—Complete Part II to report the combined gross receipts, as described in Section 993(c), of the corporation and its related persons for the current year and the two preceding years by a combined group consisting of the DISC and (1) related U.S. persons, (2) U.S. branches of controlled foreign corporations of those related U.S. persons, (3) foreign related persons, and (4) related persons, as defined in Section 993(c), (foreign international sales corporations, real property holding companies, and associated foreign corporations). If more than one member of the combined group derives gross receipts from the same transaction, enter only the gross receipts of the member deriving the "largest" amount of gross receipts. Do not include gross receipts of a member of the

combined group from a sale or lease of real property, or from the sale of a combined group if, within the current year or the two preceding years, the property is sold, leased or subleased to a person who is not a member of the combined group. Gross receipts from goods or services whose ultimate destination or use is within the U.S. must not be included in Part II.

Specific Instructions for Export Receipts of the DISC by Product Code

1. Product Code System.—Refer to the product code system on page 2 of these instructions and enter your product code number(s) and percentage(s) of export receipts on lines 1 through 10 of Schedule N (Form 1120-DISC).

2. Product Code Number.—The product code number and title are based on the Standard Industrial Classification system developed by the Office of Management and Budget, Executive Office of the President, to classify types of business activity.

Using the product code system on page 2 of these instructions, enter on line 1 of the information block on page 1 of the schedule the code number relating to the major product or service sold or provided by the DISC and enter the percentage of gross receipts attributable to that product or service in the second column of line 1.

If this product or service accounts for less than 50 percent of total receipts, enter similar information for the product or service code and percent of total receipts for the next largest product or service on line 2 of the block.

Example: A DISC has gross receipts of \$1 million. The largest product, which is agricultural products, accounts for amounts to \$450,000. The first column of line 1 would contain the entry "287" (the product code for agricultural chemicals) and the second column of line 1 would contain the entry 45% (\$450,000 ÷ \$1,000,000). Since 45% is less than the 50% threshold, the next largest product, which is clothing, would be identified by its product code and percentage of gross receipts on line 2.

If the country of destination cannot be determined by the DISC, enter the name and address of the person to whom the sale was made in the "country of ultimate destination" column.

For purposes of Part I, geographic source of gross receipts includes gross receipts from related persons (both inside and outside the U.S.).

Product Code System

(These codes are to be used only with Schedule N (Form 1120-DISC))

Using the list below, enter on page 1 of Schedule N (Form 1120-DISC) the product code number and percent of export receipts as explained in instruction D of the Specific Instructions for Export Receipts of the DISC by Product Code. This product code system is divided into two categories—(1) nonmanufactured product groups and services and (2) manufactured product groups.

NONMANUFACTURED PRODUCT GROUPS AND SERVICES	
Code	Description
234	Wooden containers
235	Miscellaneous wood products
236	Furniture and fixtures
237	Transportation equipment
238	Public building and related furniture
239	Household appliances, electronic, electric, and office and
240	Household appliances, electronic, electric, and office and
241	Household appliances, electronic, electric, and office and
242	Household appliances, electronic, electric, and office and
243	Household appliances, electronic, electric, and office and
244	Household appliances, electronic, electric, and office and
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U.S. Government Printing Office 1972-458-243 53-0107663

1120-DISC

Domestic International Sales Corporation

Return

1973

For calendar year 1973 or fiscal year beginning 1973, ending 1973 (PLEASE TYPE OR PRINT)

Name _____ C Employer identification number _____

Number and street _____ City or town, State, and ZIP code _____

Business telephone number (See page 8 of instructions) _____

Enter title state from line 3 column (B), Schedule L (See instruction 1)

ALL COMPUTATIONS MUST REFLECT INTER-COMPANY PRICING RULES UNDER SECTION 994 IF USED (See Schedule P (Form 1120-DISC))

Gross Income

- 1 Qualified export receipts from the sale of export property (line 3, Schedule B)
- 2 Other qualified export receipts:
 - (a) Leasing of export property
 - (b) Services related and subsidiary to a qualified export sale or lease
 - (c) Engineering and architectural services
 - (d) Export management services
 - (e) Qualified dividends (line 10, Schedule C)
 - (f) Interest on producer's loans
 - (g) Other interest (attach schedule)
 - (h) Net capital gains (separate Schedule D (Form 1120))
 - (i) Ordinary gain or (loss) from Part II, Form 4797 (attach Form 4797)
- 3 Nonqualified gross receipts:
 - (a) Ultimate use in the U.S.
 - (b) Exports subsidized by the U.S. Government (see instructions)
 - (c) Certain direct or indirect sales or leases to the U.S. Government
 - (d) Sales to other DISC in the same controlled group
 - (e) Nonqualified dividends (line 11, Schedule C)
 - (f) Other (see instructions—attach sch.)
- 4 Total of lines 1, 2, and 3
- 5 Less: Cost of goods sold (Schedule A) and/or operations (attach schedule)
- 6 **TOTAL income**

- 7 Export promotion expenses:
 - (a) Advertising
 - (b) Depreciation (attach Form 4562)
 - (c) Salaries and wages
 - (d) Rents
 - (e) Sales commissions
 - (f) Warehousing
 - (g) Freight (excluding insurance—see instructions)
 - (h) Compensation of officers
 - (i) Repairs (see instructions)
 - (j) Amortization (attach schedule)
 - (k) Pension, profit-sharing, etc. plans (see instructions)
 - (l) Employee benefit programs
 - (m) Other (list): _____
- 8 Other expenses not deducted above:
 - (a) Bad debts (Schedule F if reserve method is used)
 - (b) Taxes (attach schedule)
 - (c) Interest
 - (d) Contributions (not over 5% of line 12 adjusted per instructions—attach schedule)
 - (e) Freight
 - (f) Freight insurance
 - (g) Other (attach schedule)
- 9 **TOTAL deductions**

Computation of Taxable Income

- 10 Taxable income before net operating loss deduction and dividends-received deduction (line 6 less line 9)
- 11 Less: (a) Net operating loss deduction (see instructions—attach schedule)
- 12 Taxable income (line 10 less line 11)

13 Refund of U.S. tax on special fuel, nonhighway gas, and lubricating oil (attach Form 4136)

under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct, and complete. I understand that anyone who furnishes false or misleading information on this return or who omits material or information requested on the return may be guilty of a crime and may be sentenced to imprisonment and/or fined.

Date _____ Signature of officer _____ Title _____

Date _____ Signature of individual or firm preparing the return _____ Preparer's address _____

Emp. Ident. or Soc. Sec. No. 10-3176-1

Form 1120-DISC (1973) Page 2

Schedule A Cost of Goods Sold (See instruction 5)

Schedule B Qualified Export Receipts from the Sale of Export Property (See instructions for Schedule B)

- 1 Inventory at the beginning of the year
 - 2 Purchases
 - 3 Salaries and wages
 - 4 Other costs (attach schedule)
 - 5 **Total**
 - 6 Less: Inventory at the end of the year
 - 7 Cost of goods sold—Enter here and on line 5, page 1
- Method of inventory valuation _____
- Was there any substantial change in the manner of determining quantities, costs, or valuations between the opening and closing inventory? ☐ Yes ☐ No
- If "yes," attach an explanation _____

Schedule C Dividends (See instructions for Schedule C)

- 1 Domestic corporations subject to the 85% deduction
- 2 Certain preferred stock of public utilities
- 3 Foreign corporations subject to the 85% deduction
- 4 Dividends from wholly owned foreign subsidiaries subject to the 100% deduction (section 245(b))
- 5 Other dividends from foreign corporations
- 6 Includable income from controlled foreign corporations (Subpart F; attach Forms 3646)
- 7 Taxable dividends from a DISC or former DISC not included in line 1 (section 245(d))
- 8 Other dividends
- 9 **Total**
- 10 Less: Qualified dividends—Enter the qualified dividends here and on line 2(e), page 1
- 11 Nonqualified dividends—Enter here and on line 3(e), page 1

Schedule F Bad Debts—Reserve Method (See instruction 8(a))

1. Year	2. Trade notes and accounts receivable outstanding at the end of the year	3. Sales on account	4. Current year's provision	5. Recoveries	6. Amount charged against the reserve	7. Reserve for bad debts at the end of the year
1968						
1969						
1970						
1971						
1972						
1973						

Schedule H Summary of Depreciation (Other than additional first-year depreciation)

	Straight line	Declining balance	Sum of the years digits	Units of production	Other (specify)	Total
1 Depreciation from Form 4832						
2 Depreciation from Form 5006						
3 Other						

Schedule I Dividends-received Deduction (See instruction 11(b))

- 1 (e) 85% of line 1, Schedule C
 - (b) 60.208% of line 2, Schedule C
 - (c) 85% of line 3, Schedule C
 - (d) 100% of line 4, Schedule C
- 2 **Total**—See page 6 of instructions for limitation. Enter here and on line 11(b), page 1

Schedule J Deemed and Actual Distributions to Shareholders for the Taxable Year (See instructions for Schedule J)**PART I—Deemed Distributions Under Section 995(b)(1)**

1	Gross interest derived during the year from producer's loans under section 995(b)(1)(A) (see instructions—attach computation)	
2	Gain recognized on the sale or exchange of property under section 995(b)(1)(B) (see instructions—attach computation)	
3	Gain recognized on the sale or exchange of property under section 995(b)(1)(C) (see instructions—attach computation)	
4	Total of lines 1, 2, and 3	
5	(a) Taxable income (line 12, page 1)	
6	(b) Enter the amount from line 4 above	
7	(c) Line 5(a) less line 5(b) (If line 5(c) is a loss or is less than line 5(b), enter zero.)	
8	(d) 50% of line 5(c) (deemed distribution under section 995(b)(1)(D))	
9	Total of line 4 and line 5(d)	
10	Earnings and profits for the taxable year (see instructions—attach computation)	
11	Enter the smaller of line 6 or line 7 (but not less than zero)	
12	Foreign investment attributable to producer's loans for the taxable year under section 995(b)(1)(E) (see instructions for limitation—attach computation)	
13	Total deemed distributions under section 995(b)(1) (add line 8 and line 9)	

PART II—Deemed Distributions Under Section 995(b)(2)

1	Annual installment of distribution attributable to a failure to qualify as a DISC in a prior year	
2	Total deemed distributions under section 995(b)(2) (add line 1 and line 2)	

PART III—Actual Distributions

1	Distributions to meet qualification requirements under section 992(c) (attach computation)	
2	Other actual distributions	
3	Total of line 1 and line 2	
4	Amount on line 3 treated as distributed out of:	

(a)	Previously taxed income	
(b)	Accumulated DISC income (including DISC income of the current year)	
(c)	Other earnings and profits	
(d)	Other	

Schedule K Shareholder's Statement of DISC Distribution (Attach a separate Copy A, Schedule K (Form 1120-DISC) for each shareholder receiving a deemed or actual distribution. Give Copy B to the shareholder. See instructions on the back of Copy C.)

Additional Information Required		Yes	No
F One incorporated or unincorporated partnership, trust, or estate at the end of the taxable year owned, directly or indirectly, 50% or more of your voting stock?			
G If "Yes," attach a schedule showing the owner's (a) percentage of voting stock owned; and (b) percentage of total assets.			
H If "Yes," was the owner of the voting stock an alien individual or a foreign entity (corporation, partnership, trust, or estate)?			
I Did you claim a deduction for expenses connected with:			
(1) Entertainment facility (boat, resort, ranch, etc.)?			
(2) Living accommodations (except employees on business)?			
(3) Employees' families at conventions or meetings?			
(4) Employees or family vacations not reported on Form W-2?			
J Return to page 8 of the instructions and state the principal business activity:			
K Did you at any time during the taxable year have any interest in any other financial account in a foreign country?			
L If "Yes," attach Form 4683 (For definitions, see Form 4683.)			
M Were you a U.S. shareholder of any controlled foreign corporation?			
N (See sections 951 and 957.)			
O If "Yes," attach Form 3645 for each corporation.			
P Did you file all required Forms 1067, 1096, and 1099?			

Schedule L Balance Sheets

1	Qualified assets (net):	
(a)	Working capital (cash and necessary temporary investments)	
(b)	Funds awaiting investment (cash in U.S. banks in excess of working capital needs to acquire other qualified export assets)	
(c)	Export-Import Bank obligations	
(d)	Trade receivables (accounts and notes receivable)	
(e)	Export property (inventory and qualified property held for lease)	
(f)	Producer's loans	
(g)	Investment in related foreign export corporations	
(h)	Depreciable assets	
(i)	Other (attach schedule)	
2	Nonqualified assets (net) (list):	
3	Total assets	

4	Accounts payable	
5	Other current liabilities (attach schedule)	
6	Mortgages, notes, bonds payable in 1 year or more	
7	Other liabilities (attach schedule)	
8	Capital stock	
9	Paid-in or capital surplus (attach reconciliation)	
10	Other earnings and profits	
11	Previously taxed income	
12	Accumulated DISC income	
13	Less cost of treasury stock	
14	Total liabilities and stockholders' equity	

Schedule M-1 Reconciliation of Income per Books With Income per Return

1	Net income per books	
2	Excess of capital losses over capital gains	
3	Taxable income not recorded on books this year (list)	
4	Expenses recorded on books this year not deducted in this return (list)	
5	Total of lines 1 through 4	

Schedule M-2 Analysis of Other Earnings and Profits (Line 10 above)

1	Balance at the beginning of the year	
2	Increases (list)	
3	Total of lines 1 and 2	

Schedule M-3 Analysis of Previously Taxed Income (Line 11 above)

1	Balance at the beginning of the year	
2	Deemed distributions under section 995(b)	
3	Other increases (list)	
4	Total of lines 1, 2, and 3	

Schedule M-4 Analysis of Accumulated DISC Income (Line 12 above)

1	Balance at the beginning of the year	
2	Increases (list)	
3	Total of lines 1 and 2	
4	Deficit in earnings and profits	
5	Redistributions under section 995(c)	
6	Balance at end of year (line 4 less line 5)	

Schedule N Geographic Source of Gross Receipts (Attach separate Schedule N (Form 1120-DISC))**Schedule P Computation of Inter-company Transfer Price or Commission (Attach separate Schedule P (Form 1120-DISC))**

by dropping any amount less than 50 cents and increasing any amount from 50 cents through 99 cents to the next whole dollar.

G. Stock ownership in foreign corporations.—If you owned 5% or more in value of the outstanding stock of a foreign personal holding company, attach the statement required by section 551(b).

H. If you control a foreign corporation or were a 10% or more shareholder of a controlled foreign corporation, you must be required to file Forms 2952 and 3646.

I. Financial statements.—The balance sheets must agree with your books and records. Any differences must be reconciled.

J. Attachments.—Attachments may be used if the lines on the form schedule are not sufficient. They must contain all the required information; must be numbered consecutively; must be attached to the return in the same sequence as the schedules appear on the official form; if an attachment is used in place of a schedule, having a summary line on page 1, the line must be entered on the schedule but must not be entered on page 1.

Enter your full name and identifying number on page 1, Form 1120-DISC, shown on page 1, Form 1120-DISC.

K. Signature.—The return must be signed by the president, vice president, treasurer, assistant treasurer, chief accounting officer, or any other corporate officer (such as tax officer) who is authorized to sign.

A receiver, trustee, or assignee must sign any return that he is required to file on behalf of a corporation.

L. Total assets.—If there are no assets at the end of the taxable year, enter the total assets at the beginning of the taxable year.

M. Penalty for failure to file returns and provide information.—A penalty is imposed by section 6686 (in addition to the penalty imposed by section 7203) on any person required to supply information or file a return who fails to supply information or file a return more than 2 months after the date the return that does not show the information required.

Unless it is shown that the failure is due to reasonable cause, the penalty is (1) \$100 for each failure to supply information (the total amount imposed for all failures during any calendar year will not exceed \$1,000) and (2) \$1,000 for each failure to file a return.

N. Taxation of a DISC.—A DISC is not subject to any tax imposed by sections 1 through 1564 except for the

tax imposed by sections 1491 through 1494 on certain transfers to avoid tax. A DISC is not subject to the corporate income tax, the minimum tax on tax preferences, or the accumulated earnings tax.

A DISC is subject to the provisions of sections 1441 through 1461 relating to the taxation of income from sources outside the U.S. by nonresident aliens and foreign corporations.

O. Investment credit and work-in-progress (WIP) credit.—The investment credit (WIP) credit—The investment credit does not apply to a DISC and the credit does not pass through to any shareholder in a DISC.

P. Nonresident alien individuals and estates.—Treat all gains on the disposition of stock in a DISC or former DISC and all distributions out of accumulated DISC income, including deemed distributions, as effectively connected with the conduct of a trade or business conducted through a permanent establishment within the U.S.

Specific Instructions
(Numbered to correspond with the line numbers on page 1 of the return.)

Enter gross income in lines 1 through 3 categorized as either (1) qualified export receipts from the sale of export property, (2) other qualified export receipts, or (3) nonqualified export receipts. If an income item comes under more than one category, enter each on the applicable line. For example, if interest income consists of qualified interest from a foreign international sales corporation and nonqualified interest from a domestic obligation, enter the qualified interest on line 1 and the nonqualified interest on an attached schedule for line 3(f).

Special rule for completing lines 1, 2, and 3 when the DISC acts as a commission agent.—For commissions on the sale, lease, or rental of property, attach a separate schedule listing (1) the gross receipts on the sale, lease, or rental; (2) the commissions earned on the sale, lease, or rental. Enter the commissions earned, rather than gross receipts, on the appropriate line on Form 1120-DISC.

See instructions 2(h) and 2(i) for details regarding the reporting of gains from sale of property. Use the installment method of reporting, attach a schedule showing reporting for the current and 3 preceding years: (e) gross sales, (b) cost of goods sold, (c) gross profit, (d) percentage of gross profit to gross sales, (e) amount collected, and (f) gross profit on amount collected.

See instructions 2(h) and 2(i) for details regarding the reporting of gains from sale of property. Use the installment method of reporting, attach a schedule showing reporting for the current and 3 preceding years: (e) gross sales, (b) cost of goods sold, (c) gross profit, (d) percentage of gross profit to gross sales, (e) amount collected, and (f) gross profit on amount collected.

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1. Qualified export receipts from the sale of export property.—These are receipts from the sale of property, such as inventory, produced in the U.S. for direct use, consumption, or disposition outside the U.S.

For a sale to meet the export requirement, it must meet (1) a destination test and (2) a requirement of sale outside the U.S.

The destination test will be considered satisfied if the property is delivered (regardless of the F.O.B. point or the place at which title passes or risk of loss shifts from the seller or lessor):

(a) Within the U.S. to a carrier or freight forwarder for ultimate delivery outside the U.S. to a purchaser or lessee (or to a subsequent purchaser or lessee);

(b) Outside the U.S. to a purchaser or lessee (or to a subsequent purchaser or lessee);

(c) Within or outside the U.S. to a purchaser or lessee that, at the time of the sale or lease, is a DISC and is not a member of the same controlled group (as defined in section 993(a)(3)) as the seller or lessor;

(d) From the U.S. to the purchaser or lessee (or a subsequent purchaser or lessee) by means of the seller or lessor's own ship, aircraft, or other delivery vehicle;

(e) Outside the U.S. to a purchaser or lessee from a warehouse, a storage facility, or assembly site located outside the U.S.; if the property was previously shipped by the seller or lessor from the U.S.; or

(f) Outside the U.S. to a purchaser or lessee (or a subsequent purchaser or lessee) by means of the seller or lessor's own ship, aircraft, or other delivery vehicle; and if the property is located outside the U.S. pursuant to a prior lease by the seller or lessor, and either (a) the prior lease terminated at the expiration of its term (or by the action of the prior leaseholder) on or after the date the lease began after the time at which the term of the prior lease would have expired, or (3) the lessee under the subsequent lease is not a related person (a member of the same controlled group as the seller or lessor) and the relationship that would result from the allowance of losses under section 267 or section 707(b) immediately before or after the lease) with respect to the lessor and the prior lease was terminated by the action of the lessor (acting alone or together with the lessee).

Requirement for sales in that the sale must be for ultimate use in the U.S. This test is applied at the time of the sale. If the property is to be used predominantly outside the U.S., the sale is not for ultimate use in the U.S.

See instructions 2(h) and 2(i) for details regarding the reporting of gains from sale of property. Use the installment method of reporting, attach a schedule showing reporting for the current and 3 preceding years: (e) gross sales, (b) cost of goods sold, (c) gross profit, (d) percentage of gross profit to gross sales, (e) amount collected, and (f) gross profit on amount collected.

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See instructions 2(h) and 2(i) for details regarding the reporting of gains from sale of property. Use the installment method of reporting, attach a schedule showing reporting for the current and 3 preceding years: (e) gross sales, (b) cost of goods sold, (c) gross profit, (d) percentage of gross profit to gross sales, (e) amount collected, and (f) gross profit on amount collected.

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borrower's first taxable year beginning after 1971.

2(f). Other interest.—Enter interest on any qualified export asset other than interest on producer's loans.

Include, for example, interest on accounts receivable arising out of sales in which the DISC acted as a principal or agent and interest on certain obligations issued, guaranteed, or insured by the Export-Import Association, Inc., or the U.S. Export-Import Association.

2(g). Net capital gains.—Every sale or exchange of a capital asset must be reported in detail on a separate Schedule D (Form 1120) even though no gain or loss is indicated.

In addition to completing Schedule D (Form 1120), attach a separate schedule computing the gain from the sale of qualified export assets.

2(i). Ordinary gain or (loss).—Enter the total ordinary gain or loss from line 9, Part II, Form 4797.

In addition to completing Form 4797, attach a separate schedule computing the gain from the sale of qualified export assets.

3(b). Exports subsidized by the U.S. Government.—Enter receipts from the sale of exports that are subsidized by the U.S. Government, or any instrumentality thereof, that have been designated as excluded receipts.

3(c). Certain direct or indirect sales to the U.S. Government.—Enter receipts from the sale of property to the U.S. Government, or indirect sales or leases of property or services for use by the U.S. Government, or any instrumentality thereof, where the use of U.S. products or services is required by statute or regulation.

3(d). Sales to other DISC in the same controlled group.—Enter receipts from a DISC that is a member of the same controlled group of corporations as the DISC reporting on line 3(a) for the definition of controlled group.

3(e). Nonqualified dividends.—Enter the amount from line 11, Schedule C. See instructions for Schedule C.

3(f). Other.—Include in an attached schedule any nonqualified gross receipts not reported on line 3(a) through 3(e). Do not offset an item of income against a similar item of expense.

5. Cost of goods sold.—If inter-company pricing rules are used, reflect in Schedule A actual purchases from a related supplier at the inter-company pricing rules of section 994. See Schedule P (Form 1120-DISC).

Where the DISC acts as a commission agent on a sale for any person, do not enter any amount in Schedule A for such sale. See Schedule P (Form 1120-DISC).

See instructions for Schedule C.

See instructions for Schedule C.

See instructions for Schedule C.

See instructions for Schedule C.

See instructions for Schedule C.

See instructions for Schedule C.

See instructions for Schedule C.

See instructions for Schedule C.

See instructions for Schedule C.

See instructions for Schedule C.

See instructions for Schedule C.

See instructions for Schedule C.

See instructions for Schedule C.

See instructions for Schedule C.

See instructions for Schedule C.

1(b).—Enter the DISC's qualified export receipts for delivery outside the U.S. (1) for a related foreign entity for resale directly or indirectly to a foreign unrelated purchaser, or (2) an unrelated entity acts as commission agent. A related entity is a member of the same controlled group (as defined in section 993(a)(3)) as the DISC.

2(e).—Enter the DISC's qualified export receipts (other than those entered on line 1(b)) from sales of export property to foreign related purchasers for delivery outside the U.S.

Schedule C—Dividends
(Numbered to correspond with the line numbers in Schedule C.)

1. Enter dividends received from domestic corporations subject to income tax and the 85% deduction under section 243(a)(1).

Include on this line taxable distributions received from a DISC or former DISC that are designated as being eligible for the 85% dividends-received deduction.

For dividends received from a regulated investment company, see section 854 for the amount subject to the 85% deduction.

So-called dividends or earnings related to a transaction or group of transactions consisting of products or product lines, attach a Schedule P (Form 1120-DISC) showing, in detail, the computation of the DISC's taxable income attributable to each such transaction or group of transactions.

2. Enter dividends received on the preferred stock of a public utility that is subject to income tax and is allowed the deduction provided in section 247 for dividends paid.

3. Enter dividends received from foreign corporations that are eligible for the 85% deduction provided in section 245(a).

4. Enter dividends received from wholly-owned foreign subsidiaries that are eligible for the 100% deduction provided in section 245(b).

5. Enter foreign dividends (including minimum distributions under Subpart F) received from DISCs or former DISCs. Exclude distributions of amounts constructively taxed in the current year or in prior years under subpart F.

6. Income income constructively received from controlled foreign corporations under subpart F. This amount should be included on line 5 of Form(s) 3646.

7. Enter taxable distributions from a DISC or former DISC that are designated as not being eligible for the 85% dividends-received deduction. (See section 246(d), 993(c), and 996(a)(3).)

8. Include dividends (other than qualified investment companies that are not subject to the 85% deduction;

11(b). Dividends-received deduction.—Numbered to correspond with the line numbers in Schedule C.

1. In general, no dividends-received deduction (a) that is disposed of before the corporation has held it 15 days or less or (b) to the extent the corporation is under an obligation to make corresponding payments with respect to substantially identical stock or securities.

No deduction is allowed under section 243 for a dividend from a DISC or former DISC to the extent it is paid out of accumulated DISC income or previously taxed income or is a deemed distribution pursuant to section 995(b)(1).

2. Limitation on dividends-received deduction.—Line 2 may not exceed 85% of line 10, page 1.

For this purpose, line 10 is to be computed without regard to any capital loss carryback to the taxable year under section 1212(a)(1) (which is a net operating loss in a year in which a net operating loss is carried back under section 172(d) and 246(b) provide that this 85% limitation does not apply even if the loss is created by the dividends-received deduction).

12. Taxable income.—If either the gross receipts method or combined taxable income method is chosen for computing taxable income, the following modifications under section 172(d):

(1) No net operating loss deduction is allowed.

(2) The dividends-received deduction in line 1 of Schedule C is computed without regard to the 85% limitation provided in section 172(d). See sections 1172 and 246(b).

A deficit in the regular profits is chargeable in the following order:

(1) first, to other earnings; and

(2) second, to accumulated DISC income, to the extent thereof;

(3) finally, to previously taxed income.

except that a deficit in earnings and profits is not to be applied against accumulated DISC income until the deficit is determined to be presumed distributed to the shareholders (pursuant to section 995(b)(2)(A)) as a result of a revocation of election or other qualification.

In determining the taxable income that must be subtracted from a net operating loss to determine the portion of the loss that is attributable to the carry to a subsequent year, the net operating loss deduction is determined without regard to the net operating loss for the loss year or any taxable year thereafter, and, under certain circumstances, the net operating loss of a foreign corporation.

and items directly attributable to any class of taxable income must be allocated to such taxable income. In the case of an indirect attributable item, both in taxable income and exempt income, a reasonable proportion of the item, determined in the light of all facts and circumstances in each case, must be allocated to each.

Attach a statement showing (1) the amount of each class of exempt income, (2) the amount of each class of taxable income located to each class, and (3) the amount allocated by apportionment separately.

Computation of Taxable Income

11(a). Net operating loss deduction.—The "net operating loss deduction" is the sum of the net operating loss carryovers and carrybacks to the taxable year. (Section 172(a).)

Net operating losses may be carried back to the taxable year under section 172(d) and 246(b) provide that this 85% limitation does not apply even if the loss is created by the dividends-received deduction.

The term "net operating loss" means the excess of allowable deductions over gross income, computed with the following modifications under section 172(d):

(1) No net operating loss deduction is allowed.

(2) The dividends-received deduction in line 1 of Schedule C is computed without regard to the 85% limitation provided in section 172(d). See sections 1172 and 246(b).

A deficit in the regular profits is chargeable in the following order:

(1) first, to other earnings; and

(2) second, to accumulated DISC income, to the extent thereof;

(3) finally, to previously taxed income.

except that a deficit in earnings and profits is not to be applied against accumulated DISC income until the deficit is determined to be presumed distributed to the shareholders (pursuant to section 995(b)(2)(A)) as a result of a revocation of election or other qualification.

In determining the taxable income that must be subtracted from a net operating loss to determine the portion of the loss that is attributable to the carry to a subsequent year, the net operating loss deduction is determined without regard to the net operating loss for the loss year or any taxable year thereafter, and, under certain circumstances, the net operating loss of a foreign corporation.

dividends-received deduction on line 11(b), 249 and 250. (4) any net operating loss carryover from the taxable year under section 172, and (5) any capital loss carryback to the taxable year under section 1212(a)(1).

Charitable contributions in excess of the 5% limitation may not be deducted for the taxable year but may be carried over to the next 5 taxable years.

A contribution carryover is not allowed, however, to the extent that it exceeds the 5% limitation for the taxable year. See section 170(d)(2)(B).

Corporations on the actual basis may elect to deduct contributions paid on or before the 15th day of the 3d month following the close of the taxable year if the contributions are allowable year if the contributions are allowable during the taxable year. A declaration signed by an officer, stating that the resolution authorizing the contributions was adopted by the board of directors during the taxable year, and a copy of the resolution, must both be attached to the return.

Attach a schedule showing the name of each organization and the amount paid. If a contribution is made in property other than money, describe the kind of property contributed and the method used in determining its fair market value. In the case of contributions of insurance, health, and welfare programs, show the amount and how it was determined.

Special rule for contributions of certain contributions of property. The contribution must be reduced by the sum of:

(1) the ordinary income and

(2) in the case of certain contributions, 62 1/2% of the long-term capital gain.

that would have resulted if the property were sold at its fair market value. The contributions of property for the long-term capital gain applies to (1) contributions of tangible personal property for use by an exempt organization for a purpose or function unrelated to the basis for its exemption, and (2) contributions of any property to or for the use of certain private foundations. (Section 170(e).)

Bargain sale to a charitable organization.—If you claim a charitable contribution deduction for property sold to a charitable organization, the basis for determining gain from the sale is an amount which is in the same ratio to the adjusted basis as the amount realized is to the fair market value of the property.

8(e). Freight.—Enter the freight expense not deducted on line 7(b) as an export promotion expense.

8(g). Other.—No deduction is allowable for any amount allocable to a class of exempt income other than exempt interest income. Items directly attributable to such income must be allocated to such income.

supplies, that do not add to the value or appreciably prolong the life of the property, include on this line the total cost of repairs from Form 4832 and Form 5006.

7(f). Amortization.—If you claim a deduction for amortization, attach a schedule showing (1) the amortization period, (2) the date acquired, completed, or expended; (3) amount being amortized; (4) amortization deducted in prior years; (5) amortization period (number of months) for the current year; and (6) and (7) total amount of amortization less the amount claimed in Schedule A and elsewhere on the return.

7(g). Pension, profit-sharing, etc. plans.—File Form 4848 with a Schedule A (Form 4848) and Form 4849 if you have adopted a pension, profit-sharing, or other funded deferred compensation plan. These forms are, in general, required to be attached to the return. See instructions for Form 4848 for more details.

7(h). Employee benefit programs.—Enter the amount of contributions to employee benefit programs that are not an incidental part of a pension, profit-sharing, etc. plan included on line 7(g). Contributions to employee benefit programs that are to be reported on this line include insurance, health, and welfare programs.

8(a). Bad debts.—Bad debts may be treated in either of two ways—(1) as a deduction for debts that become worthless, or (2) as a reserve for bad debts. See section 166.

Application to change the method of computing bad debts must be made on Form 3115.

8(b). Taxes.—Enter taxes paid or accrued during the taxable year and attach a schedule showing the type and amount of tax.

See section 164(d) for apportionment of tax on real property between seller and purchaser.

8(c). Interest.—Do not include interest on indebtedness incurred or continued to purchase or carry obligations from which the interest is wholly exempt from income tax. (Section 265.)

See section 267 for the limitation on deduction for interest on the basis of interest in transactions between related taxpayers.

8(d). Contributions.—Enter contributions of gifts to or for the use of the taxable and governmental organizations described in section 170(c) and any unused contributions carried over from prior years.

The total amount claimed may not exceed 5% of taxable income (line 12) for the taxable year and (1) the deduction for contributions, (2) the div-

The method of valuing inventories may not be changed without permission. Application for permission to change must be made on Form 1111, last-in, first-out (LIFO) method of valuing inventory, provided in section 472 must attach Form 970 to its return for the first year that method is to be used.

Cost of operations (where inventories are not an income-determining factor).—If the amount determined on line 5 includes an amount applicable to cost of operations, attach a schedule showing operations and wages and (2) other costs in detail.

Deductions
Enter export promotion expenses in line 7. Export promotion expenses are a DISC's ordinary and necessary expenses paid or incurred to obtain qualified export receipts (but do not include export taxes). Any expense (or any part of an expense) not incurred to obtain export receipts should be entered in line 8.

That portion of payments with respect to amortization, depletion, depreciation, or other deductions, expenses under section 162(c)(2) (Revenue Ruling 72-236, 1972-1 CB 41).

4562 if you claim a deduction for depreciation. Enter on this line the depreciation not claimed in Schedule A and elsewhere on the return.

7(b). Freight.—Enter one-half of the freight expenses (not including insurance) for shipping export property aboard U.S. flag vessels and U.S.-owned and operated aircraft (unless required by law).

7(c). Compensation of officers.—Attach a schedule showing the name, social security number, title, amount of compensation, and (1) the amount of allowance for the highest paid officers and (2) the amount of allowance for the other officers.

To determine the highest paid officers, add all allowances, including expense account allowances, to each officer's compensation. Expense account allowance means (1) amounts, other than compensation, received as advances or reimbursements, and (2) amounts paid by or for the corporation for the officer's personal behalf.

For this purpose, an officer is a person, such as regular officer, chairman, or director, who is designated or appointed to office or who is designated as an officer in the corporation's charter or bylaws.

7(d). Repairs.—Enter the cost of incidental repairs such as labor and

8(e). Freight.—Enter the freight expense not deducted on line 7(b) as an export promotion expense.

8(g). Other.—No deduction is allowable for any amount allocable to a class of exempt income other than exempt interest income. Items directly attributable to such income must be allocated to such income.

8(e). Freight.—Enter the freight expense not deducted on line 7(b) as an export promotion expense.

8(g). Other.—No deduction is allowable for any amount allocable to a class of exempt income other than exempt interest income. Items directly attributable to such income must be allocated to such income.

8(e). Freight.—Enter the freight expense not deducted on line 7(b) as an export promotion expense.

8(g). Other.—No deduction is allowable for any amount allocable to a class of exempt income other than exempt interest income. Items directly attributable to such income must be allocated to such income.

8(e). Freight.—Enter the freight expense not deducted on line 7(b) as an export promotion expense.

8(g). Other.—No deduction is allowable for any amount allocable to a class of exempt income other than exempt interest income. Items directly attributable to such income must be allocated to such income.

8(e). Freight.—Enter the freight expense not deducted on line 7(b) as an export promotion expense.

8(g). Other.—No deduction is allowable for any amount allocable to a class of exempt income other than exempt interest income. Items directly attributable to such income must be allocated to such income.

8(e). Freight.—Enter the freight expense not deducted on line 7(b) as an export promotion expense.

8(g). Other.—No deduction is allowable for any amount allocable to a class of exempt income other than exempt interest income. Items directly attributable to such income must be allocated to such income.

8(e). Freight.—Enter the freight expense not deducted on line 7(b) as an export promotion expense.

These industry titles and definitions are based, in general, on the Enterprise Standard Industrial Classification system developed by the Office of Management and Budget, Executive Office of the President, to classify enterprises by type of activity in which they are engaged. The system follows closely the Standard Industrial Classification used to classify establishments. However, certain activities, such as manufacturing, do not apply to a DISC.

Building materials, hardware, garden supply, and mobile home dealers:

Code	Description
Transportation:	
44400	Water transportation
47000	Other transportation services
WHOLESALE TRADE	
50000	Commission merchants
Durable	
50010	Motor vehicles and automotive equipment
50300	Lumber and construction materials
50500	Metals and minerals, except petroleum and scrap
50600	Electrical goods
50700	Hardware, plumbing and heating equipment
50800	Machinery, equipment, and supplies
50900	Other durable goods
Code	
52200	Building materials dealers
52510	Hardware stores
52650	Garden supplies and mobile home dealers
53000	General merchandise stores
54000	Food stores
Automotive dealers and service stations:	
55150	Motor vehicle dealers
55410	Gasoline service stations
55980	Other automotive dealers
56000	Apparel and accessory stores
57000	Furniture and home furnishings stores
58000	Eating and drinking places
Miscellaneous retail stores:	
59120	Drug stores and proprietary stores
59210	Liquor stores
59950	Other miscellaneous retail stores

FINANCE, INSURANCE, AND REAL ESTATE

Credit agencies other than banks:

6150 Business credit institutions

Holding and other investment companies:

6749 Holding and other investment companies

SERVICES

Business services:

7389 Business services, except advertising

Auto repair and services: miscellaneous repair services:

7500 Auto repair and services

Other services:

3599 Miscellaneous services

7. Attach a computation showing the earnings and profits for the taxable year.

For purposes of computing the earnings and profits for taxable years beginning after June 30, 1972, the allowable depreciation (and amortization, if any) is the amount which would be allowable for such year if the straight-line method of depreciation had been used for each taxable year beginning after June 30, 1972. See section 312(m)(2) for exception.

9. Attach a computation showing the amount of (1) foreign investment attributable to producer's loans (as defined in section 995(d)) of the DISC for the taxable year; (2) all accumulated earnings and profits including earnings and profits for the taxable year less the amount on line 8, Part 9; and (3) accumulated DISC income. Enter the smaller amount (but not less than zero) on line 9.

Foreign investment attributable to

(1) the net increase in foreign assets by members of the controlled group (as defined in section 993(a)(3)) that includes the DISC.

(2) the actual foreign investment by domestic members of the group.
or

(3) the amount of the DISC's outstanding producer's loans to members of the controlled group

For the definitions of "net increase in foreign assets" and "actual foreign investment," see sections 995(d)(2) and 995(d)(3).

Part II.—Deemed distributions under section 995(b)(2)

A shareholder of a corporation that revoked its election to be treated as a DISC or failed to qualify as a DISC for the taxable year will be deemed to have received a distribution taxable as a div-

dividends from tax-exempt organizations; dividends (other than capital gain dividends) received from a real estate investment trust which, for the taxable year of the trust in which the dividends are paid, qualifies under sections 856 through 858; dividends not eligible for a dividends-received deduction because of the holding period of the stock or an obligation to make corresponding payments with respect to similar stock; and any other taxable dividend income not properly reported above.

10. Dividends (and income constructively received from controlled foreign corporations under subpart F) from a qualified foreign investment of a DISC in a related foreign export corporation constitute qualified dividends. Generally, the investment will be in stock or securities of a foreign selling subsidiary of the DISC which qualifies as a foreign international sales corporation (FISC).

Schedule J.—Deemed and Actual Distributions to Shareholders for the Taxable Year

Part 1.—Deemed distributions under section 995(b)(1) (Numbered to correspond with the line numbers in Part I of Schedule J.)

2. Attach a computation showing the gain recognized by the DISC during the taxable year on the sale or exchange of property, other than property which in the hands of the DISC is a qualified export asset, previously transferred to it in a transaction in which gain was not recognized in whole or in part, but only to the extent that the transferor's gain on the previous transfer was not recognized.

3. Attach a computation showing the gain (other than the gain entered on line 2) recognized by the DISC during the taxable year on the sale or exchange of property (other than property which is in the hands of the DISC is stock in or trade or other property described in section 1221(1)) previously transferred to it in a transaction in which gain was not recognized in whole or in part, but only to the extent that the transferee gain

Form 1120-DISC (1974) Page **2**

Schedule A Cost of Goods Sold (See instructions for Schedule A) Reflect ACTUAL purchases from a related supplier at the transfer price determined under the inter-company pricing rules of section 994, if used. See Schedule P (Form 1120-DISC).

1	Inventory at the beginning of the year	
2	Purchases	
3	Salaries and wages	
4	Other costs (attach schedule)	
5	Total	
6	Less: Inventory at the end of the year	
7	Cost of goods sold—Enter here and on line 5, page 1	

Method of inventory valuation: LIFO

Was there any substantial change in the manner of determining quantities, costs, or valuations between the opening and closing inventory? No If "yes," attach explanation.

Schedule B Gross Income (See instructions for Schedule B)

A. Type of receipt	B. Gross receipts	C. Commission	D. Other receipts	E. Total (Add columns B, C, and D)
1 Qualified export receipts from the sale of export property:				
(a) To unrelated purchasers:				
(i) Direct foreign sales				
(ii) Foreign sales through a related foreign entity				
(iii) To persons in the U.S. (other than an un-related DISC)				
(iv) To an unrelated DISC				
(b) To related purchasers:				
(i) Direct foreign sales				
(ii) To persons in the U.S.				
(c) Total—Enter amount in column E on line 1, page 1				
2 Other qualified export receipts:				
(a) Leasing or renting of export property				
(b) Services related and subsidiary to a qualified export sale or lease				
(c) Engineering and architectural services				
(d) Export management services				
(e) Qualified dividends (line 10, Schedule C)				
(f) Interest on producer's loans				
(g) Other interest (attach schedule)				
(h) Net capital gains (Separate Schedule D (Form 1120))				
(i) Ordinary gain (or loss) from Part II, Form 4797 (attach Form 4797)				
(j) Total—Enter amount in column E on line 2, page 1				
3 Nonqualified gross receipts:				
(a) Ultimate use in U.S.				
(b) Exports subsidized by the U.S. Government (see instructions)				
(c) Certain direct or indirect sales or leases for use by the U.S. Government				
(d) Sales to other DISCs in the same controlled group				
(e) Nonqualified dividends (line 11, Schedule C)				
(f) Other (see instructions—attach schedule)				
(g) Total—Enter amount in column E on line 3, page 1				
4 Total—Enter amount in column E on line 4, page 1				

Form 1120-DISC (1974) Page **1**

Domestic International Sales Corporation Return

For calendar year 1974 or other taxable year beginning **1974**, ending **1974**

A Date of DISC election **1974**

B Return made under the Tax Reform Act of 1974 (see instructions)

C Employer identification number **19**

D County in which head office is located

E Enter total assets (line 3, column E, Schedule B) **\$**

F Did any corporation, individual, partnership, trust or estate at the end of your taxable year own, directly or indirectly, 50% or more of your voting stock? No If "yes," enter below the owner's name, address, identifying number, percentage of voting stock owned end, if a corporation, total assets. (See General Instruction Q)

Name	Identification number	Address	Percentage of voting stock owned	Total Assets (Corporations only)	Foreign Owner
					Yes No

G Indicate by placing an "X" in the appropriate box(es) the inter-company pricing rule or rules which were applied to 25% or more of total receipts (line 4, page 1).

☐ The 50-50 combined taxable income method

☐ The 4% gross receipts method

☐ The section 482 method ("arms length pricing")

All Computations Must Reflect Inter-Company Pricing Rules Under Section 994 (See Schedule P (Form 1120-DISC))

Gross Income

1	Qualified export receipts from the sale of export property (line 1(c) column E, Schedule B)	
2	Other qualified export receipts: (line 2(j) column E, Schedule B)	
3	Nonqualified gross receipts: (line 3(g) column E, Schedule B)	
4	Total of lines 1, 2, and 3	
5	Less: Cost of goods sold (line 7, Schedule A) and/or operations (attach schedule)	
6	Total income	

Deductions

7	Export promotion expenses: (line 10, Schedule E)	
8	Other expenses not deducted above: (line 2(h), Schedule E)	
9	Total deductions	

Computation of Taxable Income

10	Taxable income before net operating loss deduction and dividends-received deduction (line 6 less line 9)	
11	Less: (a) Net operating loss deduction (see instructions—attach schedule)	
12	Taxable income (line 10 less line 11)	

13 Refund of U.S. tax on special fuel, nonhighway gas, and lubricating oil (attach Form 4136)

Under penalty of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct, and complete. Declaration preparer (other than taxpayer) is based on all information of which he has any knowledge.

Taxpayer's signature [Signature] Date [Date]

Preparer's signature [Signature] Date [Date]

Form 1120-DISC (1974)

Schedule F—Bad Debts—Reserve Method (See instructions)

1. Year	2. Trade notes and accounts receivable outstanding at the end of the year	3. Sales on account	4. Current year's provision	5. Reversal	6. Amount charged against the reserve	7. Reserve for bad debts at the end of the year
1969						
1970						
1971						
1972						
1973						
1974						

Schedule I—Dividends-received Deduction (See instructions for Schedule I)

- 1 (e) 85% of line 1, Schedule C
- (b) 60.208% of line 2, Schedule C
- (c) 85% of line 3, Schedule C
- (d) 100% of line 4, Schedule C

2 Total—See instructions for limitation. Enter here and on line 11(b), page 1.

Schedule J—Deemed and Actual Distributions to Shareholders for the Taxable Year (See instructions for Schedule J)

PART I—Deemed Distributions Under Section 995(b)(1)

- 1 Gross interest derived during the year from producer's loans under section 995(b)(1)(A)
- 2 Gain recognized on the sale or exchange of property under section 995(b)(1)(B) (see instructions—attach computation)
- 3 Gain recognized on the sale or exchange of property under section 995(b)(1)(C) (see instructions—attach computation)
- 4 Total of lines 1, 2, and 3
- 5 (a) Taxable income (line 12, page 1)
- (b) Enter the amount from line 4 above
- (c) Line 5(e) less line 5(b) (if line 5(e) is e less or is less than line 5(b), enter zero)
- (d) 50% of line 5(c) (deemed distribution under section 995(b)(1)(D))
- 6 Total of line 4 and line 5(d)
- 7 Earnings and profits for the taxable year (see instructions—attach computation)
- 8 Enter the smaller of line 6 or line 7 (but not less than zero)
- 9 Foreign investment attributable to producer's loans for the taxable year under section 995(b)(1)(E) (see instructions for limitation—attach computation)
- 10 Total deemed distributions under section 995(b)(1) (add line 8 and line 9)

PART II—Deemed Distributions Under Section 995(b)(2)

- 1 Annual installment of distribution attributable to revocation of election in a prior year
- 2 Annual installment of distributions attributable to a failure to qualify as a DISC in a prior year
- 3 Total deemed distributions under section 995(b)(2) (add line 1 and line 2)

Schedule C—Dividends (See instructions for Schedule C)

- 1 Domestic corporations subject to the 85% deduction
- 2 Certain preferred stock of public utilities
- 3 Foreign corporations subject to the 85% deduction
- 4 Dividends from wholly-owned foreign subsidiaries subject to the 100% deduction (section 245(b))
- 5 Other dividends from foreign corporations
- 6 Includable income from controlled foreign corporations under subpart F (attach Forms 3646)
- 7 Taxable dividends from a DISC or former DISC not included in line 1 (section 246(d))
- 8 Other dividends
- 9 Total
- 10 Less: Qualified dividends—Enter the qualified dividends here and on line 2(a), column D, Schedule B
- 11 Nonqualified dividends—Enter here and on line 3(e), column D, Schedule B

Schedule E—Deductions (See instructions for Schedule E)

1 Export promotion expenses:

- (a) Market studies
- (b) Advertising
- (c) Depreciation (attach Form 4562)
- (d) Salaries and wages
- (e) Rents
- (f) Sales commissions
- (g) Warehousing
- (h) Freight (excluding insurance—see instructions)
- (i) Compensation of officers
- (j) Repairs (see instructions)
- (k) Amortization (attach schedule)
- (l) Pension, profit-sharing, etc. plans (see instructions)
- (m) Employee benefit programs
- (n) Other (list):

(c) Total—Enter here and on line 7, page 1

2 Other expenses not deducted above:

- (a) Bad debts (Schedule F, if reserve method is used)
- (b) Taxes (attach schedule)
- (c) Interest
- (d) Contributions (not over 5% of line 12, page 1 adjusted per instructions—attach schedule)
- (e) Freight
- (f) Freight insurance
- (g) Other (attach schedule)
- (h) Total—Enter here and on line 8, page 1

Form 1120-DISC (1974) **Schedule J—Continued** **Page 5**
PART III—Actual Distributions

1 Distributions to meet qualification requirements under section 992(c) (attach computation)

2 Other actual distributions

3 Total of line 1 and line 2

4 Amount on line 3 treated as distributed out of:
 (a) Previously taxed income

(b) Accumulated DISC income (including DISC income of the current year)

(c) Other earnings and profits

(d) Other

Schedule K Shareholder's Statement of DISC Distribution
 (Attach a separate Copy A, Schedule K (Form 1120-DISC) for each shareholder receiving a deemed or actual distribution. Give Copy B to the shareholder. See instructions on the back of Copy C.)

Additional Information Required

H Date incorporated

I Did you claim a deduction for expenses connected with:
 (1) Entertainment facility (boat, resort, ranch, etc.)?

(2) Living accommodations (except employees on business)?

(3) Employees' families at conventions or meetings?

(4) Employees or family vacations not reported on Form W-2?

J Refer to page 8 of the instructions and state the principal:
 Business activity

Product or service

K Did you, at any time during the taxable year, have any interest in, or signature or other authority over, a bank, securities, or other financial account in a foreign country? If "yes," attach Form 4883 (for definitions, see Form 4883)

L Were you a U.S. shareholder of any controlled foreign corporation?
 (See sections 951 and 957.) If "yes," attach Form 3646 for each corporation.

M Did you file all required Forms 1087, 1096, and 1099?

N (1) Did 95% or more of your gross receipts for the taxable year consist of qualified export receipts (as defined in section 993(e))?

(2) Did the adjusted basis of your qualified export assets (as defined in section 993(b)) at the close of the taxable year equal or exceed 95% of the sum of the adjusted basis of all your assets at the close of the taxable year?

(3) If the answer to (1) or (2) is "No," did you make a pro rata distribution of property as defined in section 992(c)?

O (1) Did you have more than one class of stock at any time during the taxable year?

(2) Was the fair or stated value of your stock at least \$2,500 on each day (for a new corporation, on the last day for making an election and for each succeeding day) of the taxable year?

P Are you a member of a controlled group that includes other DISCs?
 If "yes,"

(1) Report in Part II, Section B of Schedule N the names, addresses, and employer identification numbers of the DISCs.
 (2) Report in Part II, Section C of Schedule N the number of the DISC in your controlled group completing Column 3 of Part I, Section A and Part I, Section B of Schedule N.

Name **Emp. Ident. No.**

Q Did you have your own bank account?

R Did you maintain separate books and records?

S A schedule showing the creditable foreign tax you paid is required. Have you attached the schedule?

T Are any of your shareholders a small business concern for purposes of receiving a Small Business Administration loan as defined in section 121.3-10 of Title 13 of the Code of Federal Regulations?
 If "yes," attach a schedule of the names, addresses, and identifying numbers of those shareholders.

Form 1120-DISC (1974) **Schedule L—Balance Sheets** **Page 6**
Assets

1 Qualified assets:
 (a) Working capital (cash and necessary temporary investments)

(b) Funds awaiting investment (cash in U.S. banks in excess of working capital needs to acquire other qualified export assets)

(c) Export-Import Bank obligations

(d) Trade receivables (accounts and notes receivable)
 Less allowance for bad debts

(e) Export property (net) (inventory and qualified property held for lease)

(f) Producer's loans

(g) Investment in related foreign export corporations

(h) Depreciable assets

(i) Other (attach schedule)

(j) Nonqualified assets (net) (list):

2 Total assets

Liabilities and Stockholders' Equity

3 Total liabilities

4 Accounts payable

5 Other current liabilities (attach schedule)

6 Mortgages, notes, bonds payable in 1 year or more

7 Other liabilities (attach schedule)

8 Capital stock

9 Paid-in or capital surplus

10 Other earnings and profits

11 Previously taxed income (sec. 996(f)(2))

12 Accumulated DISC income

13 Less cost of treasury stock

14 Total liabilities and stockholders' equity

Schedule M-1 Reconciliation of Income per Books With Income per Return

1 Net income per books

2 Income recorded on books this year not included in this return (itemize)

3 Excess of capital losses over capital gains

4 Taxable income not recorded on books this year (itemize)

5 Expenses recorded on books this year not deducted in this return (itemize)

6 Total of lines 1 through 4

7 Income (line 10, page 1) (line 5 less line 6)

8 Distributions to qualify under sec. 992(c)

9 Other decreases (itemize)

10 Total of lines 7, 8, and 9

11 Balance at end of year (line 3 less line 10)

Schedule M-2 Analysis of Other Earnings and Profits (Line 10 above)

1 Balance at the beginning of the year

2 Increases (itemize)

3 Total of lines 1 and 2

4 Deficit in earnings and profits

Schedule M-3 Analysis of Previously Taxed Income (Line 11 above)

1 Balance at the beginning of the year

2 Deemed distributions under section 995(a)

3 Other increases (itemize)

4 Total of lines 1, 2, and 3

Schedule M-4 Analysis of Accumulated DISC Income (Line 12 above)

1 Balance at the beginning of the year

2 Increases (itemize)

3 Total of lines 1 and 2

4 Deficit in earnings and profits

5 Redemptions under section 996(d)

6 Total of lines 3, 4, and 5

Schedule N Geographic Source of Gross Receipts (Attach separate Schedule N (Form 1120-DISC))

Schedule P Computation of Inter-company Transfer Price or Commission (Attach separate Schedule P (Form 1120-DISC))

1974

Department of the Treasury

Internal Revenue Service

Instructions for Form 1120-DISC

Domestic International Sales Corporation Return

(References are to the Internal Revenue Code)

Rules provided in these instructions are subject to modification by final regulations relating to the DISC provisions.

Sec. 992. Requirements of a DISC

(a) **General rule.**—A DISC is a corporation that is incorporated under the laws of the United States and satisfies the following conditions for the taxable year:

- (1) 95% or more of its gross receipts (as defined in section 993(f)) consist of qualified export receipts (as defined in section 993(g));
- (2) the adjusted basis of its qualified export assets (as defined in section 993(b)) at the end of the taxable year equals or exceeds 95% of the sum of the adjusted basis of all its assets at the end of the taxable year;
- (3) it does not have more than one class of stock and the par or stated value of its outstanding stock is at least \$2,500 on each day for a new corporation, on the last day for making an election and for each succeeding day of the taxable year;
- (4) it has made an election to be treated as a DISC and the election is in effect for the taxable year;
- (5) it has its own bank account on which it has made an election, and the last day for making an election and for each succeeding day of the taxable year and maintains separate books and records; and
- (6) it is not an ineligible corporation.

(b) **Election.**—An election by an existing corporation to be treated as a DISC for a taxable year must be made at any time during the 90-day period immediately preceding the beginning of the taxable year and by a new corporation within 90 days after the beginning of the first taxable year.

In general, the election will be valid only if all persons who are shareholders on the last day for making an election have first taxable year for which the election is effective consent to the election. (See Form 4876, Election to be Treated as a DISC.)

An election may be terminated by a revocation of the election for any taxable year after the first taxable year

(c) **Restrictions on DISCs and DISC stockholders.**—For any tax-able year in which a corporation is a DISC or in which at any time it owns, directly or indirectly, stock in a DISC or former DISC such corporation is not allowed to deduct its DISC income (Section 922), and is not entitled to the benefits of Section 931.

Sec. 993. Definitions

(a) **Qualified export receipts.**—Export receipts as defined by regulations under section 993(a)(2), qualified export receipts of a corporation are:

- (1) gross receipts from the sale, exchange, or other disposition of export property;
- (2) gross receipts from the lease or rental of export property that is used by the lessee of the property outside the U.S.;
- (3) gross receipts for services that are rendered and subsidiary to any qualified sale, exchange, lease, rental, or other disposition of export property by the corporation;
- (4) gain from the sale, exchange, or other disposition of qualified export assets (other than export property);
- (5) dividends (or amounts includible in gross income under section 951) with respect to stock of a related foreign corporation (as defined in section 993(a)(3)) that is a qualified export asset;
- (6) interest on any obligation that is a qualified export asset;
- (7) gross receipts for engineering or architectural services for construction projects located (or proposed for location) outside the U.S.; and
- (8) gross receipts for the performance of managerial services in furtherance of the production of other qualified export receipts of a DISC.

(b) **Qualified export assets.**—Qualified export assets of a corporation are:

- (1) export property;
- (2) assets used primarily in conducting, with the sale, lease, rental, storage, handling, transportation, packaging, assembly, or servicing of export property, or the construction of export property, or the construction of a vessel, as described in section 993(a)(1)(G) or managerial services in the furtherance of the production of qualified export receipts as described in section 993(a)(8);
- (3) accounts receivable and evidences of indebtedness that arise by reason of transactions described in section 993(a)(1)(A), (B), (C), (D), (E), (F), (G), (H);
- (4) money, bank deposits, and other similar temporary investments that are reasonably necessary to meet the working capital requirements of the corporation;
- (5) obligations arising in connection with a producer's loan;
- (6) stock or securities of a related foreign export corporation;

for which the election is effective if made at any time during the first 90 days of the taxable year (or for the taxable year following the taxable year in which the election was made after the close of such 90 days).

The election will be terminated by the continued failure of the corporation to be a DISC for each of any 5 consecutive taxable years for which an election is effective.

(c) **Distributions to meet qualification requirements.**—A corporation for a taxable year does not satisfy the gross receipts or qualified export assets conditions will be deemed to satisfy the condition for the year if it makes a pro rata distribution of property after the close of the taxable year with respect to the distribution as a distribution to meet qualification requirements with respect to their stock in an amount which is equal to (1) the portion of its taxable income attributable to its gross receipts that are not qualified export receipts, and (2) the fair market value of those assets that are not qualified export assets on the last day of the taxable year if the qualified export assets condition is not met, and (3) the sum of (1) and (2) if neither condition is met.

See section 992(c)(2) for reasonable cause for noncompliance with the election to be treated as a DISC, and section 992(c)(3) for distributions made within 8½ months after the close of the taxable year.

(d) **Ineligible corporations.**—The following corporations are not eligible for DISC treatment:

- (1) a corporation exempt from tax under section 501;
- (2) a personal holding company as defined in section 542;
- (3) a financial institution to which section 581 or 593 applies;
- (4) an insurance company subject to the tax imposed by subchapter L;
- (5) a regulated investment company as defined in section 851(a);
- (6) a China Trade Act corporation receiving the special deduction provided in section 941(a), or
- (7) an electing small business corporation as defined in section 1371(h).

(e) **Related foreign export corporation.**—A DISC may acquire and receive income from a related foreign export interest that is related to exports from the U.S.

Foreign, international sales corporation (FISCO).—A foreign corporation is a related foreign export corporation if:

- (1) stock possessing more than 50% of the total combined voting power of all classes of stock entitled to vote is owned directly by the DISC;
- (2) 95% or more of the foreign corporation's gross receipts for its taxable year ending with or within the taxable year of the DISC consists of qualified export receipts described in section 993(a)(1)(A) through (D) and section 993(b)(3); or
- (3) the adjusted basis of the qualified export assets held by the foreign corporation at the close of the taxable year equals or exceeds 95% of the sum of the adjusted basis of all assets held by it at the close of the taxable year.

Real property holding company.—A foreign corporation is a related foreign export corporation if: more than 50% of the total combined voting power of all classes of stock entitled to vote is owned directly by the DISC, and

(2) its exclusive function is to hold title to real property for the exclusive use (under a lease or otherwise) of the DISC because of a requirement of applicable foreign law that the DISC hold title.

Associated foreign corporation.—A foreign corporation is a related foreign export corporation if:

- (1) less than 10% of the total combined voting power of all classes of the foreign corporation's stock entitled to vote is owned (within the meaning of section 1363(d) and (e)) by the DISC (within the meaning of section 1363) of which the DISC is a member, and

(2) the ownership of stock and securities in the foreign corporation by the DISC is determined to be reasonable in furtherance of a transaction or transactions giving rise to qualified export receipts of the DISC.

(f) **Gross receipts.**—The term gross receipts means total receipts from the sale, lease, or rental of property held primarily for sale, lease, or rental in the ordinary course of a trade or business and gross income from all other sources.

In the case of commissions on the sale, lease, or rental of property, the gross receipts include the commissions on the sale, lease, or rental of the property on which the commissions arose.

(g) **United States.**—U.S. includes the Commonwealth of Puerto Rico and the possessions of the U.S.

Sec. 994. Inter-Company Pricing Rules

In the case of a sale of export property to a DISC by a person described in section 482, the taxable income of the DISC and the other person may be based upon a transfer price which would allow the DISC to derive (in accordance with the sales price actually charged) of the sales price actually charged) in an amount which does not exceed the greatest of:

- (1) 4% of the qualified export receipts on the sale of the property by the DISC plus 10% of the export promotion expenses of the DISC attributable to the receipts;
- (2) 50% of the combined taxable income of the DISC and the person described in section 482 on the sale of export receipts on the property derived as the result of a sale by the DISC plus 10% of the export promotion expenses of the DISC attributable to the receipts; or
- (3) taxable income based upon the sale price actually charged (subject to the rules provided in section 482).

(Note: Generally, inter-company pricing rules (1) and (2) above will not permit a DISC to deduct its share of the loss. See Schedule P (Form 1120-DISC).)

Export promotion expenses are those expenses incurred to advance the distribution or sale of export property for use, consumption, or distribution outside the U.S., but do not include in the cost of the property the cost of shipping export property aboard airplanes or ships documented under the laws of the U.S. in those cases where the regulations do not require that the property be shipped aboard such airplanes or ships.

General Instructions

A. Corporations required to file Form 1120-DISC.—Form 1120-DISC must be filed by a domestic corporation that has satisfied the requirements under section 992 for treatment as a DISC for the taxable year.

A "former DISC," as defined in section 992(a)(3), must file Form 1120-DISC.

B. Where to file.—If the principal business, real estate, or origin is located in:

Use this address	Internal Revenue Service
New Jersey, New York City, and counties of Pennsylvania, Delaware, Maryland, and Westchester, New York	Internal Revenue Service 1500 New York, New York 10045
Massachusetts, Connecticut, Rhode Island, Vermont	Internal Revenue Service Center 100 South Street Boston, Massachusetts 02112

The second part of the export requirement for sales is that the sale must not be for ultimate use in the U.S. This test is applied at the time of the sale. If the property is to be used predom-

Schedule B.—Gross Income
(Numbered to correspond with the line numbers in Schedule B)

4 come attributable to each such transaction or group of transactions.

(c) expected and negative and (d) other costs in detail.

and provide information. A penalty is imposed by section 6686 (in addition

acts as a commission agent in a sub-

inantly outside the U.S., the sale is not for ultimate use in the U.S.

Property sold to an unrelated person is considered sold for ultimate use in the U.S. if it is sold pursuant to an agreement or understanding that the person would have believed that it will be used in the U.S.

For example, if property is sold to a foreign wholesaler and it is known in trade circles that the wholesaler, to a substantial extent, supplies the U.S. market, the sale would not be a qualified export sale.

Special rules apply in the case of export-sponsored components incorporated into products imported into the U.S.

In general, related purchasers are purchasing corporations that are members of the same controlled group (as defined in section 993(a)(3)) as the DISC. Unrelated purchasers are all other purchasers.

1(c).—Enter the DISC's qualified export receipts (other than those entered on line 1(b)) from sales of export property to foreign unrelated purchasers for delivery outside the U.S.

1(b).—Enter the DISC's qualified export receipts from sales of export property for delivery outside the U.S. to (1) a related foreign entity for resale (directly or indirectly) to a foreign unrelated purchaser, or (2) a related foreign entity as a commission agent. A related foreign entity is a foreign corporation that is a member of the same controlled group (as defined in section 993(a)(3)) as the DISC.

2(a). Leasing of export property.—Enter the gross amount received from the leasing (including subleasing) of export property for use outside the U.S. Whether the leased property satisfies the usage test is to be determined on a year-by-year basis.

The receipts from a lease of export property may qualify in some years and not in other years depending upon the place where the lessee uses the property in the years involved.

Deduct expenses such as repairs, interest, and depreciation on the property lines for deductions.

2(b). Services related and subsidiary to a qualified export sale or lease.—A service is related to a sale or lease if it is of a kind customary and usually furnished with that type of transaction in trade or business in which the transaction arose and if the agreement to furnish the services is connected with the sale or lease. The value of the service is of less importance and value as compared to the sale or lease.

2(c). Engineering and architectural services.—Receipts from engineering or architectural services on foreign con-

struction projects which are either located abroad or proposed for location abroad are qualified receipts. They include feasibility studies, design and engineering services, and construction connected with exploration for minerals.

2(d). Export management services.—Include receipts for export management services provided to unrelated DISCs.

2(e). Qualified dividends.—Enter the amount from line 10, Schedule C. See instructions for Schedule C.

2(f). Interest on producer's loans.—A producer's loan must be evidenced by a note or other evidence of indebtedness, be designated as a producer's loan, have a stated maturity not to exceed 10 years, and be used in the production of goods and services, and research and development.

2(g). Other interest.—Enter interest on any qualified export asset other than interest on producer's loans.

Include, for example, interest on accounts receivable arising out of sales in which the DISC acted as a principal or agent and interest on certain obligations issued, guaranteed, or insured by a foreign credit insurance association.

2(h). Net capital gains.—Every sale or exchange of a capital asset must be reported in detail on a separate Schedule D (Form 1120) even though no gain or loss is indicated.

In addition to completing Schedule D (Form 1120), attach a separate schedule computing the gain from the sale of qualified export assets.

2(i). Ordinary gain or (loss).—Enter the ordinary gain or loss from line 9, Part III of Form 4797. In addition to completing Form 4797, attach a separate schedule computing the gain from the sale of qualified export assets.

3(b). Exports subsidized by the U.S. Government.—Enter receipts from the sale of products under a program of the U.S. Government, or any instrumentality thereof, that have been designated as excluded receipts.

3(c). Certain direct or indirect sales or leases for use by the U.S. Government.—Enter receipts from direct or indirect sales or leases of property or services for use by the U.S. Government, or any instrumentality thereof, where the use of U.S. products or services is required by statute or regulations.

3(d). Sales to another DISC in the same controlled group.—Enter receipts from a DISC that is a member of the same controlled group as the DISC. See section 993(a)(3) for the definition of controlled group.

3(e). Nonqualified dividends.—Enter the amount from line 11, Schedule C. See instructions for Schedule C.

3(f). Other.—Include in an attached schedule any nonqualified gross receipts not reported on lines 3(a) through 3(e). Do not offset an item of income against a similar item of expense.

Schedule C.—Dividends
(Numbers to correspond with the line numbers in Schedule C.)

1. Enter dividends received from domestic sources, including dividends received from the 85% deduction under section 243(c)(1).

Include on this line taxable distributions received from a DISC or former DISC that are designated as being eligible for the 85% dividends received deduction. Do not include dividends received from a related foreign export corporation.

For dividends received from a related investment company, see section 854 for the amount subject to the 85% deduction.

So-called dividends or earnings received from mutual savings banks, etc., are not included and should not be treated as dividends.

2. Enter dividends received on the preferred stock of a public utility that is subject to income tax and is allowed the deduction provided in section 247 for dividends paid.

3. Enter dividends received from foreign sources, including dividends received from the 85% deduction provided in section 243(c).

4. Enter dividends received from wholly-owned foreign subsidiaries that are eligible for the 100% deduction provided in section 245(b).

5. Enter foreign dividends (including dividends received from a foreign corporation that is not a DISC) that are not reportable on lines 3 and 4. Exclude distributions of amounts constructively taxed in the current year or in prior years under subpart F.

6. Include income constructively received from controlled foreign corporations that should equal the total of amounts reported in Schedule A, line 5 of Form(s) 3646.

7. Enter taxable distributions from a DISC or former DISC that are designated as not being eligible for the 85% dividends received deduction. (See sections 243(d), 993(b), and 993(c)(3).)

Include dividends (other than capital gains) received from related foreign investment companies that are not subject to the 85% deduction; dividends from tax-exempt organizations; dividends (other than capital gain dividends) received from a real estate investment trust which, for the taxable year of the trust, is a DISC; and dividends paid, qualified under sections 856 through 858; dividends not eligible for a dividends received deduction because of the holding period of the stock or an obligation to make corresponding payments in respect to similar stock; and any other taxable dividends and income not properly reported above.

10. Dividends (and income constructively received from controlled foreign corporations) from investments in a DISC qualified foreign investment of a DISC in a related foreign export corporation constitute qualified dividends. Generally, the investment will be in stock or securities of a foreign selling subsidiary of the DISC which qualifies as a foreign international sales corporation (FISC).

Schedule E.—Deductions
(Numbers to correspond with the line numbers in Schedule E.)

1. Enter export promotion expenses in line 1. Export promotion expenses are a DISC's ordinary and necessary expenses for the promotion, sale, or distribution of its products, but do not include income taxes. Any expense (or any part of an expense) not incurred to obtain qualified export receipts should be entered in line 2.

1(c). Depreciation.—Attach Form 4562 if you claim a deduction for depreciation. Enter on this line the depreciation not claimed in Schedule A and elsewhere on the return.

1(h). Freight.—Enter one-half of the freight expenses (not including insurance) on U.S. flag vessels and U.S.-owned and operated aircraft (unless required by law).

1(i). Compensation of officers.—Attach a schedule showing the name, social security number, title, amount of compensation, and expense account allowance for your 6 highest paid officers.

To determine the highest paid officers, add all allowances, including expense account allowances, to each officer's compensation. Officers with allowance means (1) amounts, other than compensation, received as advances or reimbursements and (2) amounts paid by or for the corporation for expenses incurred by or on behalf of an officer. The expense account allowance does not have to be shown for compensation and expense account allowance is less than \$30,000.

For this purpose, an officer is a person, such as a regular officer, chairman of the board, etc., who is elected or appointed to office or who is designated as an officer in the corporation's charter or bylaws.

1(j). Repairs.—Enter the cost of incidental repairs, such as labor and supplies, that do not add to the value of the property. Include on this line the total amount of repairs from Form 4832.

1(k). Amortization.—If you claim a deduction for amortization, attach a schedule showing: (1) a description of the expenditures being amortized; (2) date acquired, completed, or expended; (3) amount being amortized; (4) amortization deducted in prior years;

(5) amortization period (number of months); (6) total amount of amortization; (7) total amount of amortization less the amount claimed in Schedule A and elsewhere on the return.

1(l). Pension, profit-sharing, etc. plan.—File Form 4848 with a Schedule A (Form 4848) and Form 4849 on or before the 15th day of the 5th month following the close of your taxable year, if you have adopted a pension, profit-sharing, or other funded deferred compensation plan.

1(m). Employee benefit programs.—Enter the amount of your contributions to pension, profit-sharing, health and welfare programs that are not an incidental part of a pension, profit-sharing, etc., plan included on line 1(l).

2(a). Bad debts.—Bad debts may be treated in either of two ways:—(1) as a deduction for debts that become worthless in whole or in part, or (2) as a deduction for a reasonable addition to a reserve for bad debts. (Section 166.) Application to change the method of computing bad debts must be made on Form 3115.

2(b). Taxes.—Enter taxes paid or accrued during the taxable year and attach a schedule showing the type and amount of tax.

See section 164(d) for apportionment of tax on real property between seller and purchaser.

2(c). Interest.—Do not include interest on indebtedness incurred or continued after 1975, or interest on tax-exempt bonds, in which the interest is wholly exempt from income tax. (Section 265.)

See section 267 for the limitation on deductions for unpaid expenses and interest in transactions between related taxpayers.

2(d). Contributions.—Enter contributions or gifts actually paid within the taxable year to or for the use of charitable and governmental organizations described in section 170(c) and any unused contributions carried over from prior years.

The total amount claimed may not exceed 5% of taxable income (line 12 of page 1) computed without regard to (1) any deduction for contributions, (2) the 5% limitation on contributions under sections 249 and 250, (4) any net operating loss carryback to the taxable year under section 172, and (5) any capital loss carryback to the taxable year under section 1212(b)(1).

Charitable contributions in excess of the 5% limitation may not be deducted for the taxable year but may be carried over to the next 5 taxable years.

A contribution carryover is not allowed, however, to the extent that it increases a net operating loss carryover. See section 170(d)(2)(B).

Corporations on the actual basis may elect to deduct contributions paid on or before the 15th day of the 3d month following the close of the taxable year if the contributions are authorized by the board of directors signed by an officer, and the contributions are not included in the taxable income of the corporation. A declaration of the resolution, must both be attached to the return.

Attach a schedule showing the name of each organization and the amount paid. If a contribution is made in property, attach a schedule showing the kind of property contributed and the market value. If a contribution carryover is included, show the amount and how it was determined.

Special rule for contributions of certain property.—If you make a charitable contribution of property, the contribution must be reduced by the sum of:

- (1) the ordinary income and
- (2) for certain contributions, 62½% of the long-term capital gain,

that would have resulted if the property were sold at its fair market value. The reduction for 62½% of the long-term capital gain applies to (1) contributions of tangible personal property for by or on behalf of a religious organization or function, related to the basis for its exemption, and (2) contributions of any property to or for the use of certain private foundations. (Section 170(e).)

Bargain sale to a charitable organization.—If you claim a charitable contribution deduction for property sold to a charitable organization, the adjusted basis for determining gain from the sale is an amount which is in the same ratio to the adjusted basis as the fair market value of the property.

2(e). Freight.—Enter the freight expense incurred in connection with the export promotion expense.

2(f). Other.—No deduction is allowable for any amount allocable to a charitable organization other than exempt income items directly attributable to wholly exempt income. Items must be allocated to such income, and items directly attributable to any class of taxable income must be allocated to such taxable income.

If an item is indirectly attributable both to taxable income and exempt income, a reasonable proportion of the item's cost must be allocated to each, and circumstances in each case must be allocated to each.

Attach a statement showing (1) the amount of each class of exempt income and (2) the amount of expense items allocated to each class. Show the amount allocated by apportionment separately.

Codes for Principal Business Activity

These industry titles and definitions are based, in general, on the Enterprise Standard Industrial Classification system developed by the Office of Management and Budget, Executive Office of the President, to classify enterprises by type of activity in which they are engaged. The system follows closely the Standard Industrial Classification used to classify establishments. However, certain activities, such as manufacturing, do not apply to a DISC.

Using the list below, enter on page 1, under B, the code number for the specific industry group from which the largest percentage of "total receipts" is derived.

TRANSPORTATION, COMMUNICATION, ELECTRIC, GAS, AND SANITARY SERVICES

Code

Transportation:

4400 Water transportation
4700 Other transportation services

Electric, gas, and sanitary services:

4910 Electric services
4920 Gas production and distribution
4930 Combination utility services

WHOLESALE TRADE

Durable

5010 Motor vehicles and automotive equipment
5030 Lumber and construction materials
5050 Metals and minerals, except petroleum and scrap
5060 Electrical goods
5070 Hardware, plumbing and heating equipment
5080 Machinery, equipment, and supplies
5098 Other durable goods

Nondurable

5110 Paper and paper products
5129 Drugs, chemicals, and allied products
5130 Apparel, piece goods, and notions
5140 Groceries and related products, except meats and meat products
5147 Meats and meat products
5150 Farm product raw materials
5170 Petroleum and petroleum products
5180 Alcoholic beverages
5190 Miscellaneous nondurable goods

"Total receipts" means all income (line 4, page 1). On page 5, question J, state the principal business activity and principal product or service that account for the largest percentage of total receipts. For example, if the principal business activity is "Wholesale trade: Machinery, equipment, and supplies," the principal product or service may be "Engines and turbines."

Do not use these codes for Schedule N (Form 1120-DISC). Use the product code system on page 2 of separate instructions for Schedule N (Form 1120-DISC) when completing Schedule N.

RETAIL TRADE

Code

Building materials, hardware, garden supply, and mobile home dealers:

5220 Building materials dealers
5251 Hardware stores
5265 Garden supplies and mobile home dealers
5300 General merchandise stores
5400 Food stores

Automotive dealers and service stations:

5515 Motor vehicle dealers
5541 Gasoline service stations
5598 Other automotive dealers
5600 Apparel and accessory stores
5700 Furniture and home furnishings stores
5800 Eating and drinking places

Miscellaneous retail stores:

5912 Drug stores and proprietary stores
5921 Liquor stores
5995 Other miscellaneous retail stores

SERVICES

Business services:

7389 Export management services
Auto repair and services; miscellaneous repair services:
7500 Lease or rental of motor vehicles
Amusement and recreational services:
7812 Motion picture production, distribution, and services
Other services:
8599 Engineering and architectural services

received a distribution taxable as a dividend equal to his pro rata share of the DISC income of the corporation accumulated during the immediately preceding taxable year. If the shareholder is a partner in the corporation, the distribution will be deemed to be received in each of the 10 taxable years of the corporation following the year of the termination or dissolution of the partnership, immediately preceding consecutive taxable years during which the corporation was a DISC.

Schedule K—Shareholder's Statement of DISC Distribution

Attach a separate Copy A, Schedule K (Form 1120-DISC) to Form 1120-DISC for each shareholder who had an actual or deemed distribution during the DISC's taxable year.

See instructions on the back of Copy C, Schedule K (Form 1120-DISC).

Schedule N—Geographic Source of Gross Receipts

Complete and attach Schedule N (Form 1120-DISC) to Form 1120-DISC.

Complete Part I of the schedule to show the geographic source of the DISC's gross receipts. The schedule will be used to determine the "net increase" in the current year, and the two preceding years.

In Part II of the schedule, show the names, addresses and identifying numbers of related U.S. persons. See the separate instructions for Schedule N (Form 1120-DISC).

Schedule P—Computation of Inter-company Transfer Price or Commission

Attach a separate Schedule P (Form 1120-DISC) for each transaction or company pricing rules of section 994 (a)(1) and (2) are applied. See instructions on page 2 of Schedule P (Form 1120-DISC).

it in a transaction in which gain was not recognized in whole or in part, but only to the extent that the transferor's gain on the previous transfer was not recognized and would have been treated as if it had been sold or exchanged rather than transferred to the DISC.

7. Attach a computation showing the earnings and profits for the taxable year for purposes of computing the earnings and profits for taxable years beginning after June 30, 1972, the allowance for depreciation (and amortization, if any) is the amount which would be allowable for such year had been used for each taxable year beginning after June 30, 1972. See section 312(m)(2) for exception.

9. Attach a computation showing the amount of (1) foreign investment attributable to producer's loans (as defined in section 995(d)) of the DISC for the taxable year; (2) all accumulated earnings and profits, including the amount of the net increase in the year less the amount on line 8, Part I, and (3) accumulated DISC income. Enter the smaller amount (but not less than zero) on line 9.

Foreign investment attributable to producer's loans will be the smallest of (1) the net increase in foreign assets by members of the controlled group (as defined in section 993(a)(3)) that includes the DISC.

(2) the actual foreign investment by domestic members of the group, or (3) the amount of the DISC's outstanding producer's loans to members of the controlled group.

For the definitions of "net increase in foreign assets" and "actual foreign investment," see sections 995(d)(2) and 995(d)(3).

Part II—Deemed distributions under section 995(b)(2)

A shareholder of a corporation that is a DISC is deemed to have received a distribution of DISC income for a taxable year will be deemed to have

Schedule I—Dividends received deduction

1. In general, no dividends received deduction is allowed on any share of stock (a) that is disposed of before the corporation has held it 15 days or less or (b) to the extent the corporation is under an obligation to make certain payments with respect to such stock. No deduction is allowed under section 243 for a dividend from a DISC or former DISC (as defined in section 992(a)) to the extent it is paid out of accumulated DISC income or previously taxed income or is a deemed distribution pursuant to section 995(b)(1).

2. Limitation on dividends received deduction. The amount of the deduction may not exceed 85% of the net increase in the 10-year period beginning with the taxable year in which the loss occurs (sections 172(d) and 246(b) provide that a 85% limitation does not apply even if the loss is treated by the dividends received deduction).

Schedule J—Deemed Distributions and Actual Distributions to Shareholders for the Taxable Year

Part I—Deemed distributions under section 995(b)(1) (numbered to correspond with the line numbers in Part I of Schedule J).

2. Attach a computation showing the gain recognized by the DISC during the taxable year on the sale or exchange of property other than property which in the hands of the DISC is a qualified export asset previously transferred to it in a transaction in which gain was not recognized in whole or in part, but only to the extent that the transferor's gain on the previous transfer was not recognized.

3. Attach a computation showing the gain recognized by the DISC during the taxable year on the sale or exchange of property other than property which in the hands of the DISC is a qualified export asset previously transferred to it in a transaction in which gain was not recognized in whole or in part, but only to the extent that the transferor's gain on the previous transfer was not recognized.

